PUNJAB CIVIL SECRETARIAT

NEW SERIES Nos. 22 and 23.

SELECTIONS FROM THE RECORDS

OF THE OFFICE OF THE

FINANCIAL COMMISSIONER, PUNJAB.

Published by Authority.

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LXXVI.—Rules and Orders in force regarding the remission of and postponement of assessment of wells in the Punjab.

PUNJAB CIVIL SECRETARIAT, SIMLA

Rules and orders in force regarding the remission of and postponement of assessment on wells in the Punjab.

PART A.

EXEMPTION OF LANDS IRRIGATED FROM NEW AND REPAIRED WELLS FROM ASSESSMENT AT IRRIGATED RATES FOR A TERM OF YEARS.

General Rules.

General Rules.

I.—When a masonry well is constructed for the purpose of irrigation at private expense, or with the aid of a loan from Government, the land which benefits from the well shall be entitled to an exemption from that part of the assessment which is due to the existence of the well for a period of twenty years from the date on which the well was first brought into work:

Provided that when the well is constructed to irrigate land already assessed at irrigated rates, the period may be shortened if, in the opinion of the officer granting the exemption, the amount of expense incurred is not sufficient to require exemption for the full period of twenty years.

When an existing well is repaired for the purpose of irrigation, a similar exemption may be given for a period not exceeding ten years, to be fixed by the officer granting the exemption with reference to the amount of the expenditure incurred in repairing the well.

The period of exemption, if less than the maximum, should be so fixed as to allow the owner a reasonable return on his expenditure before that part of the assessment which is due to the existence of the well becomes realisable. In any case where it is shown that the period allowed by the above rules is insufficient to repay the owner twice the cost of the well, it may be extended with the permission of the Commissioner to such period not exceeding 40 years in all, as is sufficient to recoup the owner.

No exemption shall be granted for unlined wells which cost little and are not permanent; but wells which, though only partially lined with stone or brick, are expensive to make and last for some years, may be granted an exemption, provided that the total amount granted does not exceed the cost of the work.

II.—The extent of the exemption to be granted shall be that during the period of exemption the land irrigated by the well shall be assessed at the amount at which it would have been assessed had there been no well at all, and no fixed lump assessment shall be imposed on the well itself during that period.

III.—Similar exemption should be granted for other irrigation works subject to the following maximum periods :—

For expensive canals, permanent dams or reservoirs :—

If new, twenty years.

If repaired, ten years.

For canal distributaries or cuts from rivers and lakes, five years.

For masonry *jhalars*, five years, provided that the total amount remitted by the exemption shall not exceed the cost of the work.

Artesian and sub-artesian wells which may be cheaper and more profitable than ordinary lift wells should, when such is the case, be dealt with on the same lines as private canals.

IV.—When land is reclaimed from waste with the aid of a loan granted by Government, and is thereby brought under cultivation, the increase in value derived from the improvement shall not be taken into account in revising the assessment of land revenue on the land until the expiration of a period of three years, reckoned from the beginning of the harvest first reaped after such reclamation was effected.

(Paragraph 505, *Settlement Manual* (1909), *as amended by Correction Slip No. 5, dated 29th October* 1909.)

Special modifications and rulings.

2. The rules are applicable with certain modifications in the following cases :—

(a) Attock tahsil.

(a) In Attock tahsil exemption certificates have been given for 15 years where the well cylinder consisted of hewn stones uncemented with lime, 10 years where it consisted of boulders, and 10 years in the case of *jhalars*.

(b) Rawalpindi tahsil.

(b) Masonry *jhalars* near Rawalpindi were, with the sanction of Government, treated as wells and given exemptions for the full period of 20 years.

(c) Jhajjar tahsil.

(c) In the Jhajjar tahsil of the Rohtak district the term "masonry well" includes a well costing Rs. 100 or upwards to construct, which, though not built entirely of masonry, is constructed thereof in certain strata of the sub-soil.

(d) Gurgaon district.

(d) In the Rewari tahsil of the Gurgaon district a masonry well includes a semi-masonry well costing Rs. 200 or upwards to construct.

In the Khadir Circle of the Palwal tahsil the Financial Commissioner has authorised in connection with the exemption rules that remissions be given during the term of protection equivalent to—

(a) the difference between *chahi* and *barani* rates, where those rates are not equal, and

(b) one quarter of the revenue, where the *chahi* rate is no higher than the *barani* rate, where the assessment is fluctuating; but where villages are under fixed assessment no remissions will be given in such cases.

Similarly in the Nuh and Firozpur tahsils where the *chahi* and *barani* rates are identical, the Financial Commissioner has directed that, where the assessment is fluctuating, a remission of one-fourth of the assessment on well-irrigated crops should be given. Under a system of fixed assessment, however, such a remission would be equivalent to an assignment of land revenue of one quarter of the assessment. In such cases, therefore, no remissions should be given.

(e) Karnal district.

(e) As regards exemptions in Karnal the Financial Commissioner has ruled that no exemption need be allowed at all to new wells where the land revenue is fixed and the distribution is by an all-round rate, the *chahi* rate being no higher than the *barani*.

Special Rules.

Ravi tahsils of Montgomery and Ravi villages transferred to Lyallpur.

3. The following special rules are in force in the Gugera and Montgomery tahsils of the Montgomery district and in estates transferred from these tahsils to the Lyallpur district.

Protective leases will be granted for 20 years in the case of new wells constructed in any circle during the term of settlement to irrigate lands which were not put under a fixed *chahi* assessment at settlement, and for 10 years in the case of old wells repaired under similar circumstances. These leases will exempt the lands attached to the wells from any fixed *chahi* assessment. But any cultivation on the well areas in these cases during the periods of exemption which is not due to irrigation from the new or repaired well shall be charged at the fluctuating rates sanctioned for crops grown outside well areas, and in Bár and Deg circles as though it were *kasht barani* cultivation, namely, at Re. 1 per acre on matured crops.

In some cases an extra well in addition to the original one is constructed in the same well area. No extra fixed assessment will be imposed on such extra well and no protective *patta* is needed for it. The wells referred to above are those repaired or constructed in land *not* assessed at settlement as well areas (*ghera chah*). As the term of settlement will not be more than 10 years, no assessment need be fixed for such wells and in the Bár and Deg circles no well area need be fixed. In the Bet circles for all such wells the well area must be demarcated and a potential area fixed. An area of mature crops, equal to the latter, grown inside the well area, will be exempted from fluctuating assessment; but no fixed assessment will be collected. The potential area to be fixed should be the average of the similar areas for the existing wells of the estate and the well area demarcated should be not more than double this.

4. Except in *chaks* 1, 2, 3, and 5, for a period of twenty years from the year in which a well begins to work, one-half of the fixed land revenue assessed on *chahi* and *chahi-nahri* lands should be remitted.

Sohag Para Colony in Montgomery.

As regards *chaks* 1, 2, 3, and 5 in the same colony the orders in regard to wells are that one-half of the land revenue rate of Re. 1 should be remitted on all *chahi* and *chahi-nahri* crops (for the term of lease).

Dera Ghazi Khan.

5. The following rule applies to—

(*a*) all wells in the Sanghar tahsil;

(*b*) all wells not commanded by a canal in the Dera tahsil;

(*c*) all wells in the Pachad and Kalapani circles of Jampur tahsil;

of Dera Ghazi Khan district.

Protective leases will be granted for twenty years in the case of new wells constructed during the term of settlement to irrigate lands which were not put under a fixed *chahi* assessment at settlement and for ten years in the case of old wells repaired under similar circumstances. These leases will exempt the lands attached to the wells from any fixed *chahi* assessment in addition to the land revenue already assessed upon them. If the land bears no fixed assessment, then any cultivation upon it during the period of exemption which is not due to irrigation from the new or repaired well shall be charged at the sanctioned fluctuating rates for *nahri*, *sailab*, *abi*, *rodkohi* or *barani* crops after deduction of *kharaba*.

In the Rajanpur tahsil the assessment is nearly everywhere fluctuating and the rules are not required.

In spite of the effect of these rules being explained to the people they put at the distribution in some villages small assessments on disused wells, and it must be noted that these are not assessments within the meaning of the rules and are not remissible.

Multan.

6. *I.—In areas where the assessment on well crops is purely fluctuating.*

(1) These rules will apply to all masonry wells, whether made with the aid of *takavi* or not. They do not apply to unlined wells or to wells half lined with masonry.

(2) For a new well made during the term of the settlement, a protective lease will be given for twenty years from the date on which the well was completed, exempting the well from assessment on the pure *chahi* crops irrigated by it.

(3) If a new well is made to take the place of an old well which was assessed to revenue at settlement, or if an old well incapable of use has been repaired, a protective lease will be given exempting the well from assessment on the pure *chahi* crops irrigated by it from the date on which the well was made or its repair completed, but the term of exemption will be fixed by the Deputy Commissioner with reference to the expenses incurred, and shall not exceed ten years.

(4) These rules will apply to lands held in proprietary right, but not to lands held on lease from Government.

II.—In areas which are subject to a fixed assessment.

(1) These rules apply to all masonry wells, whether made with the aid of *takavi* or not. They do not apply to unlined wells or to wells half-lined with masonry.

(2) For a new well made during term of the settlement, a protective lease will be given for twenty years from the date on which the well was completed, exempting the well from any fixed well assessment in addition to the land revenue, if any, already assessed upon it.

(3) If a new well has been made to take the place of an old well which was assessed to revenue at settlement, or if an old well incapable of use has been repaired, a protective lease will be given exempting the well from any fixed well assessment as in rule 2 from the date on which the well was made or its repair completed, but the term of exemption will be fixed by the Deputy Commissioner with reference to the expenses incurred, and shall not exceed ten years.

(4) If the term of exemption granted under the above rule expires before the introduction of a new settlement, the new well will, until such introduction, pay such fixed assessment as may have been determined for the purpose by the Settlement Officer at the present settlement, or failing that, the average well assessment of the village.

(5) When a well falls out of use for any cause, the fixed well assessment imposed on it at settlement will be remitted from the first rabi harvest in which the well was out of use.

(6) When a well of which the fixed assessment has been remitted under rule 5 is brought into use, the fixed well assessment formerly imposed on it will, unless it is remitted by a protective lease granted under rule 3, be re-imposed with effect from the first rabi harvest in which the well is in use.

(7) The above rules apply to lands held in proprietary right, and to lands held on lease from Government on the Sidhnai, but not to lands held on lease from Government outside the Sidhnai area, with the exception of rules 5 and 6, which apply also to the lands last mentioned.

Muzaffargarh except Leiah.

7. I.—When a masonry well is constructed for the purpose of irrigation, at private expense, or with the aid of a loan from Government, the land which benefits from the well shall be entitled to an exemption from that part of the assessment which is due to the existence of the well for a period of twenty years from the date on which the well was first brought into work: Provided that, when the well is constructed to irrigate land already assessed at irrigated rates, the period may be shortened if, in the opinion of the officer granting the exemption, the amount of expense incurred is not sufficient to require exemption for the full period of twenty years.

When an existing well is repaired for the purpose of irrigation, a similar exemption may be given for a period, not exceeding ten years, to be fixed by the officer granting the exemption with reference to the amount of the expenditure incurred in repairing the well.

The period of exemption, if less than the maximum, should be so fixed as to allow the owner a reasonable return on his expenditure before that part of the assessment which is due to the existence of the well becomes realisable. In special cases the Financial Commissioner may sanction the grant of exemption from assessment for a longer period than is allowed by the above rules. No exemption shall be granted for unlined wells which cost little and are not permanent, but wells which, though only partially lined with stone or brick, are expensive to make and last for some years, may be granted an exemption, provided that the total amount of grant does not exceed the cost of the work.

II.—The extent of the exemption to be granted shall be that during the period of exemption the land irrigated by the well shall be assessed at the amount at which it would have been assessed had there been no well at all, and no fixed lump assessment shall be imposed on the well itself during that period.

Settlement Commissioner's letter No. 2918, dated 24th August 1903.

II *a*.—In the portions of the Muzaffargarh district which are under fluctuating assessment on the area cropped, any pure *chahi* cultivation effected by the new well will be liable to fluctuating revenue, but no fixed lump assessment will be imposed upon the well.

III.—Similar exemptions should be granted for other irrigation works subject to the following maximum periods :—

For expensive canals, permanent dams or reservoirs—

if new—twenty years ;

if repaired—ten years.

For canal distributaries or cuts from rivers and lakes—five years.

For masonry *jhalars*—five years, provided that the total amount remitted by the exemption shall not exceed the cost of the work.

Settlement Commissioner's letter No. 2918, dated 24th August 1903.

III *a.*—In the tracts under fluctuating assessment in the Muzaffargarh district, a new *kacha* well or *jhalar* is assessed for one year to half the lump revenue leviable and after that to the whole sum.

When a well or other irrigation work is constructed or repaired during the currency of a settlement in such circumstances as to entitle the owner to an exemption from assessment at irrigated rates, the Collector should make a special enquiry and grant a certificate of exemption in accordance with rules given in paragraph 505 of the Settlement Manual. If the exemption is to take place immediately, for example when the work is a new well made to irrigate land formerly watered from a well which it has become impossible to repair, or is an existing well repaired, the certificate should state as nearly as may be all the particulars mentioned in paragraph 504, and in addition should show distinctly the amount of existing land revenue to be remitted fixed, wherever possible, in even rupees. But if the exemption is not to take effect till the next revision of assessment, as for instance, where a new well is constructed to irrigate land under fixed assessment not assessed as well irrigated, there is no need to take action unless the owner of the well applies for a certificate. In such cases no entry should be made as to the area subject to the concession or the amount of the exemption. The particulars will be filled in by the Settlement Officer at the next re-assessment.

Rules for exemption certificates in villages or parts of villages under fluctuating assessment.

Jhang.

8. 1.—New and repaired wells, whether made with the aid of *takavi* or not, shall be entitled to remissions for the following periods :—

(*a*) new wells, twenty years,

(*b*) repaired dalls, five years,

(*c*) wells replacing old wells, ten years,

but the periods given in (*b*) and (*c*) shall be taken as guides only ; it shall be open to the Deputy Commissioner to allow a greater or less period of exemption if the cost incurred is greater or less than the normal.

2. The amount of remission shall be half the revenue assessed on *chahi* cropping at each harvest, but shall not exceed Rs. 16 per well (Rs. 5 in the *kharif* and Rs. 11 in the *rabi* harvest).

I.—Method of granting exemption.)

Mianwali district and Leiah tahsil of Muzaffargarh.

9. (*a*). Uplands (including Thal tract of Bhakkar and Leiah tahsils) Khudri (Mianwali) and Pakka circles of Mianwali and Isakhel tahsils.

In villages under fixed assessment :—

1. The necessary exemptions have been granted at the revision of assessments. No additional revenue will be imposed on lands irrigated from any wells that may be constructed or repaired during the term of new settlement.

Para. 505 of Douie's Settlement Manual.

2. When an old well is repaired or a new masonry well is constructed to replace an old well, the revenue assessed at settlement on the area irrigated from the well shall be remitted for a term of years in the manner laid down in Part II.

3. If a well is constructed in land already irrigated and assessed at irrigated rates and is worked in addition to the well, a part of the revenue assessed at settlement, proportionate to the area irrigated from the new well, shall be remitted for a term of years in the same manner.

In villages under fluctuating assessment :—

For Bhakkar-Leiah Thal-see para. 4, last sentence of Punjab Government Review (No. 136-S., dated 26th May 1903) of the Assessment Report of the Thal tract, and para. 505 of Douie's Settlement Manual. In Mianwali-Isakhel see para. 14 of Punjab Government Review (No. 149, dated 22nd November 1907) of the Mianwali-Isakhel Assessment Report.

4. The whole *jama* of the land irrigated from a new or a repaired well, will not be recovered during the term of exemption.

(*b*) Riverain circles of all four tahsils :—

Crops irrigated by new or repaired wells under certificate of exemption will not only be exempted during the term of the certificate from the additional rate on first class crops (if any), but will also get a remission of one-fourth the revenue demand assessable by crop rates.

II.—Period of exemption.

See para. 14 of Punjab Government Review of Mianwali-Isakhel Assessment Report and para. 15 of Financial Commissioner's Review of the Bhakkar-Leiah-Indus valley tract Report (No. 192, dated 19th March 1903), as approved by para. 3 of the Punjab Government Review. Para. 505 of Douie's Settlement Manual and references cited above.

1. When a masonry well is constructed to irrigate land not previously irrigated, the certificate of exemption shall be granted for 20 years.

2. When a well is constructed to irrigate land already assessed at irrigated rates the period may be shortened if, in the opinion of the officer granting the exemption, the amount of expenses incurred is not sufficient to require exemption for the full period of 20 years.

3. When an existing well is repaired for the purpose of irrigation, a similar exemption may be given for a period, not exceeding 10 years, to be fixed by the officer granting the exemption, with reference to the amount of expenditure incurred in repairing the well.

4. The period of exemption, if less than the maximum, should be so fixed as to allow the owner reasonable return on his expenditure before that part of the assessment which is due to the existence of the well becomes realizable. In special cases the Financial Commissioner may sanction the grant of exemption from assessment for a longer period than is allowed by the above rules.

5. No exemption shall be granted for unlined wells. But wells wholly or partially lined with stone or bricks may be granted an exemption, provided that the total amount of exemption does not exceed the cost of the well.

Note.—In the case of repaired wells or of new wells constructed to irrigate land previously irrigated, the rough and ready method of calculation of the period of exemption will be to divide the total cost by double the revenue fixed for that particular well (in the Thal tract of Bhakkar-Leiah) or double the average remission which can be granted to a well in the assessment circle, which is noted below. Double the remission will be somewhat less than the owner's total assets; the exemption will give him during the period a little more than his cost. On the other hand he will have paid interest on the sum. So the quotient of the above division will represent an equitable period for the exemption. The average rates of remission are :—

	Rs.	A.	P.
Thal tracts	Well *jamas* have been fixed		
Mianwali, pakka	9	8	0
Isakhel, pakka	7	8	0
Mianwali and Isakhel, kacha	4	0	0
Indus-Valley; Bhakkar-Leiah, pakka	8	0	0
" " kacha	5	0	0

Masonry *jhalars* constructed to irrigate *sailab* land will not be assessesd to any additional rate during the term of settlement, but will be entitled to exemption of ¼th the revenue of crops irrigated therefrom in the manner above described up to a maximum period of 5 years, provided that the total aomunt remitted by the exemption shall not exceed the cost of the work. The

period of exemption should in every case end with the agricultural year the full demand being imposed from the *kharif* harvest.

10. The following are the rules for exemptions from assessment when well assessment is purely fluctuating in tahsils Hafizabad and Khangah Dogran of the Gujranwala district.

Gujranwala.

1. The periods of exemption will be fixed in accordance with Rule I of the general rules contained in paragraph 505 of the Settlement Manual, provided that in the case of a repaired well no exemption shall be given when the cost of putting the well in working order does not exceed Rs. 50.

2. The rates leviable on matured crops irrigated by the well during the period of exemption are the protective rates announced by the Settlement Officer, namely, in Hafizabad half the village *chahi* rate, and in Khangah Dogran the village *chahi* rate per acre reduced by 12 annas.

PART B.

Remission of Assessment at irrigated rates when wells fall out of use.

11. *Introductory.*—In paragraph 10 of his letter No. 1106, dated the 23rd April 1902, on the subject of the exemption of land improvements from assessment, the Settlement Commissioner proposed two rules, one for use where revenue is partly, and the other for use where it is wholly, fixed, providing for the remission of the fixed assessment on wells when they go out of use and its re-imposition when they are again worked; and Mr. Wilson suggested that they should be first introduced in those districts of precarious or scanty rainfall where cultivation is mainly dependent on wells. With the permission of Government, conveyed in their endorsement No. 1362 S., dated the 18th August 1902, these rules were circulated to Commissioners for opinion. Replies have now been received as marginally noted, and in submitting them I am to convey the following remarks.

Letter No. 86, dated 30th May 1904, from the Senior Secretary to the Financial Commissioner, Punjab, to the Chief Secretary to Government, Punjab.

Commissioner Rawalpindi's No 3160, dated 8th December 1902, and enclosures.
Commissioner Jullundur's No. 94, dated 15th January 1903, and enclosures.
Commissioner Multan's No. 201, dated 5th February 1903, and enclosure.
Commissioner Lahore's No. 345, dated 20th June 1903, and enclosures.
Commissioner Delhi's No. 355, dated 24th August 1903, and enclosures.
Not printed.

2. The criticisms which have been received are valuable, and appear to the Financial Commissioner to show that Mr. Wilson's proposed rules are defective in two important particulars. In the first place they are so framed as practically to introduce fluctuating well assessments throughout the tracts to which they might be applied; and secondly they take no count of the fairly numerous sets of local rules already in existence.

3. As to the first defect, it will be observed that the rules are imperative and if literally complied with, would demand the consideration at every harvest of all wells found by the Revenue establishment to be out of work. If this was really the intention, it appears to be due to the not uncommon mistake that a Deputy Commissioner and his establishment can handle the minutiæ of assessment in the same detail and with the same confidence as a Settlement Officer with a full settlement establishment. At any rate Sir Lewis Tupper is not prepared to advocate so wide an extension of a fluctuating system by a stroke of the pen. What is really wanted is, he thinks, not such an extension, but the assertion, as a part of the present revenue policy, of the very sound principle which underlies the proposed rules with discretion to the local officers to give effect to it in cases where its application is just and necessary and with due regard to local conditions and existing local rules.

4. A collection of the rules for the remission of well assessmfnts during the currency of a settlement which have been discussed or enforced from time to time in the Province has been prepared and is appended to the present letter. It has been arranged chronologically, and shows the evolution of our present revenue policy. It will also be seen that hitherto the local rules frequently mix

up the two distinct subjects of (1) the remission of the well assessment when wells fall out of use, and (2) the grant of protective *pattas* (now called certificates of exemption) or of protection from assessment in some form and for some period when new wells are made or old wells repaired. These subjects should now be distinguished.

5. It will be seen from the annexed *précis* that the main principle on which former proceedings, including Mr. Wilson's present proposals, have converged is that when a well falls out of use so much of the assessment as is due to the well should be remitted and (subject to local and general rules as to protection from assessment in cases of repair or renewal) re-imposed when the well comes into work again. In the Punjab we started with the ideas of a fixed assessment and the joint responsibility of the village community. The system based on these ideas is suited to conditions of Government and a state of society which have changed here already and are rapidly making further change. As Revenue establishments become more numerous, better organised and better trained, it is more and more possible to adjust the demand of the harvest to the assets of the harvest where there is great variation in production. The sense of individual right is everywhere growing at the expense of the communal bond, though the latter very clearly survives in those cases common in the Delhi Division where the distribution of the demand effected internally by the villagers ignores the distinction between irrigated and unirrigated rates. As time has gone on, more and more weight has been attached to the encouragement of improvements, and as these are made by individuals, their encouragement fosters the idea of individual right. The changes in system, which have followed upon these changes of ideas and conditions of Government and society, were proposed at first with obvious caution, and narrowly restricted to what it was from time to time supposed that Government might be induced to accept. Now, the pendulum has swung the other way, and we have the very sweeping proposals put forward by the late Settlement Commissioner. No new rigid system but discretionary rules based on a liberal principle seem to the Financial Commissioner alone to suit the transition which is in rapid progress. The great variety of local circumstances, which has to be met by allowing much local discretion, is due partly to the transitional state of things above described and partly to the fundamental differences between different parts of the Province typified by the isolated wells of the Montgomery Bar on the one hand and the still compact village communities of the Delhi territory on the other.

6. Such being the present position, the difficulty is to devise such qualifications and exceptions as shall enable Deputy Commissioners to apply the principle mentioned above without upsetting the existing settlement arrangements and without unduly taxing Revenue establishments or going beyond the necessities of the case.

7. This difficulty the Financial Commissioner has endeavoured to meet in the following Draft Rules :—

I. (1). When a masonry well falls out of use the Deputy Commissioner may (*a*) in cases specially brought to his notice or (*b*) on application by the land-owner, remit so much of the assessment on the land irrigated by the well as is indicated by any local rule, or in the absence of such indication, so much as is based on the profits of irrigation from the well.

(2). In the exercise of this discretion the Deputy Commissioner must, in the absence of any express authority conferred upon him by a local rule, be satisfied that there was good reason for the disuse of the well, and unless some other direction is given by a local rule (in which case the local rule should be followed) he will ordinarily refuse remission if it appears that the disuse of the well—

(*i*) is due to any fault of the land-owner, or

(*ii*) is deliberate and arranged for the purpose of taking canal irrigation, or

(*iii*) is merely temporary, or

(*iv*) is not due to some cause beyond the control of the land-owner, such as the migration of tenants, mortality of cattle or collapse of the well or other injury to its structure which the land-owner could not have prevented by timely repair.

(3) Remission will also be refused—

(*i*) invariably if the disuse of the well occurs in the ordinary course of husbandry, the well being intended for use merely in seasons of drought, and

(*ii*) except with the sanction of the Financial Commissioner, if the assessment of the estate is so distributed that a body of land-owners other than the person or persons who directly benefited by the irrigation from the well would reap the advantage of the remission.

(4) When a remission is granted under this rule it shall take effect from such harvest as may be prescribed by any local rule, or, if no such harvest is prescribed, then from such harvest as the Deputy Commissioner may fix.

II.—Cases may occur which will not be sufficiently met by the remission of only so much of the assessment as is based upon the profits of irrigation from the well. If such cases are provided for in any local rule, then such rule shall be applied. If not, then if in consequence of the disuse of the well the whole area formerly irrigated therefrom remains uncultivated, the Deputy Commissioner may remit the whole of the assessment. Any other cases of disuse of a well in which the relief which can be given under Rule I is, in the opinion of the Deputy Commissioner, insufficient should be referred through the Commissioner for the orders of the Financial Commissioner.

III.—If land attached to a well in respect of which a remission has been granted under these rules continues to be cultivated or is again cultivated by other means such as irrigation from another well already in existence before the disuse of the well, or from a canal or merely by means of the rainfall, the Deputy Commissioner may assess the land at such rates as may have been fixed for the purpose at settlement, or if no such rates were fixed, then at such rates as he thinks fit, and in either case with effect from the harvest when the cultivation occurred. When canal irrigation is immediately substituted for irrigation by the well, remission would ordinarily be refused under Rule I, and no case under this rule would arise.

IV.—If a new well is made to irrigate the land attached to a well in respect of which a remission has been granted under these rules, or if such well is repaired, the re-imposition of the assessment will ordinarily be effected in accordance with the rules for the grant of certificates of exemption contained in paragraphs 502 to 505 of Douie's Settlement Manual as recently revised. In applying these rules any local rules bearing on the same subject should be considered. But where such well is again brought into use and no certificate of exemption is granted (as, for instance, on return of tenants or by reason of replenishment of cattle) the Deputy Commissioner may re-impose the whole or part of that portion of the assessment which was remitted with effect from such harvest as he may decide.

V.—(1) These rules may be applied, so far as they are applicable, to the grant of remission and the re-imposition of assessments in the case of other irrigation works, constructed at private expense, such as canals, dams, embankments, reservoirs, canal distributaries and masonry *jhalars*.

(2) These rules do not apply to unlined wells or *jhalars* of similar construction or to works constructed or maintained at the public expense.

8. The principal difference between the foregoing draft and Mr. Wilson's proposed rules is that the system suggested by the Financial Commissioner is wholly discretional, whereas Mr. Wilson's system is wholly obligatory. His first rule allows no discretion at all, except that the general power of granting a certificate of exemption is not withdrawn. This is probably due to the rule having been adopted from the Multan Settlement whereby there is what amounts to a fluctuating assessment on wells. The second rule leaves the Deputy Commissioner some discretion in the detail of adjustment, but in terms obliges him to consider every case when a well falls out of use. If the rules be made discretional as proposed by the Financial Commissioner, there is no need to dis-

tinguish either between tracts under partially fluctuating assessment and others or between any groups of districts in the Province. Of course where there is a wholly fluctuating assessment following the matured crop, the rules would not be wanted, as the needful relief would be accorded automatically. Where there is a lump assessment on the well, as in Multan and Jhang, it would be specially easy to discover how much of the total assessment is based on the profist of the well. The draft prepared by the Financial Commissioner being a statement of principle should be incorporated in the Revenue Manual and known to all Revenue Officers.

9. It seems quite unnecessary to deal with the case of *kacha* wells; if they go in and out of use the case would doubtless have been met either by the pitch of the assessment or some special form of fluctuating demand. The rules are therefore confined to masonry wells and to other irrigation works, except *kacha jhalars*, not constructed or maintained at the public expense. This limitation excludes all the perennial canals and most of the inundation canals. Rigid directions as to the particular harvests from which effect shall be given to the remission or the re-imposition of the assessment have been avoided. The other divergencies from Mr. Wilson's draft are perhaps sufficiently obvious, and do not appear to call for explanation in detail.

10. As to the manner in which the Financial Commissioner's proposed rules would be worked in connection with local circumstances and local rules, the important point is that the general rules for remissions when wells are disused would rather supplement than supersede any local rules already in existence. In some cases no doubt there might be a conflict, but then the general rules should prevail. As far as possible both sets of rules should be applied concurrently. Generally the Deputy Commissioner should never give less relief than the local rules require him to give, but he may give more if the general rules admit of it. Conversely, when the matter comes under consideration at Settlement, local rules may be proposed to supplement the general rules so far as necessary. One point which should always be decided on such occasions is whether the relief should be accorded as regards specific shares in the well. It is anticipated that, ordinarily, provision for the shares will not be necessary: but there may be cases to the contrary, as in the Thal of Mianwali and the Sharakpur Tahsil of the Lahore District.

11. Except so far as any local rules and the arrangements made at Settlement otherwise require, it is intended that the general rules shall be worked principally on the applications of the persons interested. If all Revenue Officers know the rules the knowledge of them will reach the zamindars before very long. There are, however, tracts where it would not suffice to await applications. In such cases Deputy Commissioners would instruct the Revenue Assistant and the Tahsildars to make special enquiries at such intervals as would suit the circumstances. The rules accordingly provide that the Deputy Commissioner may act either on application made to him or of his own motion when cases are specially brought to his notice.

12. As has already been said, general rules regulating the grant of certificates of exemption from assessment on account of improvements have lately been prepared and have been published as Correction Slip No. 14 to the Settlement Manual, revising paragraphs 502, 504 and 505. It has also been pointed out that hitherto the special local rules for granting remissions to wells falling out of use are often mixed up with those relating to certificates of exemption. These two subjects it is intended in future to keep as separate as the nature of the case admits. As regards the relation of the general rules in Correction Slip No. 14, however, to the special local rules already in existence, the principles already indicated as those which should govern the relation of the general rules now proposed for remissions to wells falling out of use to the existing local rules should apply. In the exercise of the discretion allowed by the general rules the Deputy Commissioner should look to the local rules for guidance, and would ordinarily follow them, unless there is any strong reason to the contrary. He would not necessarily do wrong to adhere to them even when less liberal than the general rules because they have been approved as part of the conditions of

Settlement, and their strict application would therefore be in no way unjust. But if in any case he thought the local rules insufficiently liberal, he might grant larger concessions, provided that he in no case exceeded the limits allowed by the general rules.

13. These remarks are equally applicable to both sets of general rules. The intention is that they should be consistent with each other and applied in the same liberal spirit and method and be equally well known. A detailed memorandum is annexed showing how, in the opinion of the Financial Commissioner, the general rules, both for remission and exemption, and the existing local rules for remission, and for exemption also so far as the latter are incorporated in the local remission rules given in the historical note, should be worked together. It will be observed that the Financial Commissioner holds that in some cases the new general exemption rules have superseded the less liberal local rules. There are some other local exemption rules not quoted in the historical note. These have not been considered by the Financial Commissioner on the present occasion and are outside the scope of this reference.

14. I am to add that this letter and its annexures were prepared under the orders of Sir Lewis Tupper before he went on leave. The issue of the letter has been delayed till the historical note could be verified by reference to District Officers.

Note on well assessments in the Punjab with special reference to remissions of assessment on wells going out of use.

Introductory.

1. The general system of well assessments in the Punjab, which was first acted on, was that of a *chahi* rate based on half net assets. No separate assessment was imposed on each well. A half net assets estimate was made for the village generally, a jama was announced and the people were allowed to distribute it as they pleased over the holdings. New wells remained unassessed for the term of Settlement, and no remission was granted on wells falling out of use.

Mr. Prinsep's system, 1863—1874.

2. In 1863 a long controversy regarding the principles of well assessments was started by Mr. Prinsep, Settlement Commissioner of the Amritsar Division. He contended that well lands should be assessed in their unirrigated aspect, and that in addition an *abiana* rate should be worked out by tracts depending on the increased returns due to wells and on the cost of well irrigation, *i.e.*, on the depth of the wells and on the rainfall. This *abiana* rate was to be used to calculate a lump *abiana* for each well. It was to be imposed on new wells after a period of three years' grace, and was to be remitted when a well collapsed or became useless. Pending the result of the controversy Mr. Prinsep introduced his system in Sialkot, Amritsar and Gurdaspur, but it was not approved of by Government as it led to a large reduction of revenue, due to the application of an average rate over considerable tracts, instead of the old wet half assets standard on each well, and it was moreover objected that the system tended to weaken the communal responsibility for the payment of revenue. The upshot was that it was ordered that the system should not be applied in other districts, and that although Mr. Prinsep's assessments were allowed to stand, the special rules for the imposition of the *abiana* rate on new wells and its remission on old wells falling out of use during the currency of the Settlement were not applied.

Vide correspondence ending with Punjab Government letter No. 427, dated 30th March 1875.

Montgomery, 1876.

3. Reviewing Mr. Purser's Montgomery Settlement Report in 1876 the Settlement Commissioner said :—

"I think that the tahsildars should send in quarterly returns to the Deputy Commissioner of all *bángar* wells falling out of use, and enquiry should be made in each case. Sometimes a small tákavi advance would revive the well at once; in other cases the well owner would not ask for takavi or be able to repay it if he got it, and then the

question would be whether or no the revenue of the disused well ought not to be annually remitted until it should be again used for cultivation. As a general rule, I think that remission ought to be allowed in these cases after the well has been out of use for one year. But in some exceptional cases, where the owner is a rich man or a large cattle-owner, the demand should still be enforced against him, and in some others, where the village is exceptionally lightly assessed or several new wells have been made after Settlement, the owner might be excused and the revenue distributed on the other wells."

Government agreed that the Deputy Commissioner should devote peculiar care to the revenue management of these upland wells and act as recommended by the Settlement Commissioner.

Jhang, 1880.

4. In Jhang, at Mr. Steedman's Settlement of 1880, in the Bar and Kachi Circles, a system of assessment, fluctuating with the number of wells at work at each harvest, was introduced. The condition of agriculture in these Circles was one of extreme uncertainty. The system was described by Mr. Steedman as follows :—

"A jama for each village will be announced in the ordinary way. This jama will be in the first place calculated on the assets, *viz.*, the number of wells in work and the area under cultivation recorded at measurements, but in the case of each village reduction or enhancement will take place according as the number of wells is found to have decreased or increased at the time the jamas are announced. The village jama announced will be distributed by *bach*, over the wells in cultivation. The jama assessed on each well will be paid by the proprietors thereof so long as the well continues to work. One portion of the jama will form the kharif instalment and one portion that for the rabi. If the well falls out of work a remission will at once be given dating from the harvest after the well ceased working. For example, if a rabi crop was raised and gathered and the well fell out of cultivation immediately after, before the kharif crop was sown, then the rabi instalment will be collected and the remission commence with the kharif instalment. *There will be no measurements of the crop area year by year.* If there is a crop of any description, however poor it may be, the well owner will be liable for the full instalment of the harvest at which the crop is reaped. * * * When a well assessed at this Settlement subsequently falls out of work and is afterwards again brought into cultivation, the jama assessed on the well at the original *bach* will be at once re-imposed. No grace will be allowed, and the demand will recommence with the instalment of that harvest the crops of which are first cultivated. New wells, I propose, should be allowed to remain revenue-free for three years, after which they will come under assessment. For old wells repaired, I think, one year's grace will be ample. There are great numbers of old wells that hardly need any repair beyond putting up the wood work, and to allow these to remain revenue-free for more than one year seems to me quite unnecessary. At the same time I do not think that three years is too long a period of grace to grant to new wells. There is a considerable amount of expense incurred in the construction of the well, in levelling the land, and breaking up the bushes and jungle. If three years is considered too favourable, I would suggest a period of two years reckoned from the first harvest grown on the well. All new wells in any given village after the expiry of the period of grace will pay at a uniform well-rate, to be fixed by the Settlement Officer and to be announced by him with the other jama. This well-rate would generally be about ⅛th lower than the average incidence per well of the announced village jama."

This system was practically a revival, with improvements, of that practised by Diwan Sawan Mal:—

"Under his revenue administration each well obtained a lease, at a rent of Rs. 12, which protected 25 bighas of cultivation, but if more land than the protected area was brought under cultivation it became liable to an additional assessment. The zamindars are always praising this system, '*sat, panch, barah*' (seven rupees at the rabi, five at the kharif, 12 in all) as it is invariably termed. Besides this amount there were some cesses that brought up the well jama to Rs. 15 or Rs. 16. This was only paid when the well was at work. It was at once remitted when cultivation ceased. All new wells were liable to immediate assessment."

-epore, 1889.

5. In the Zira and Ferozepore Tahsils of the Ferozepore District a rule to the following effect was introduced by Mr. Francis at his Settlement, completed —"If the land attached to a well which was assessed at a lump sum be ·on, a part in whole rupees of the well assessment will be remitted in ·area of well land which has been lost, and the distribution of ·ell may be modified. If the well itself be lost, the whole ·ill be remitted." This rule, which was afterwards made

applicable to the Muktsar Tahsil and the Mamdot Jagir settled in 1889-1891, is, however, rather a special one relating to diluvion than one falling within the general scope of the note.

Karnal-Ambala, 1890.

6. The Karnal-Ambala Settlement comprised the Jagadhri and Pipli Tahsils of Ambala and the Kaithal Tahsil and Indri Pargana of Karnal. Operations were wound up in 1890. The following reproduces paragraph 37 of Mr. Douie's Settlement Report:—

"In certain circles a falling off in the number of wells in use had occurred during the currency of the expiring Settlement, due probably in part to the great increase in the cost of bullocks. In the Southern Chachra of Pipli my returns showed a third less wells than those of Mr. Wynyard's Settlement; but the actual diminution was a good deal less, probably not more than 20 or 25 per cent. To get rid of the hardship of a man having to pay *abiana* for his well when it had ceased to be workable, I proposed that when a well had fallen permanently out of use the *abiana* should be remitted. The Financial Commissioner approved of the proposal; but, in reviewing the Indri Assessment Report, the Punjab Government expressed some apprehension that its adoption might encourage cultivators to throw existing wells out of use, and to sink new wells 'in order to escape that portion of the assessment which is put on the land in its irrigated aspect.' The proposal was, therefore, sanctioned provisionally, and I was ordered to notice the matter in my Settlement report as it would be necessary to satisfy Government that the system would not work to the detriment of the revenue in the manner apprehended. The fears expressed appear to me to be groundless. An ordinary well in the upland circles, with an assumed assessable area of 10 to 14 acres, pays an *abiana* of Rs. 15 to Rs. 20 in addition to the dry assessment on the land. The construction of a new well would cost Rs. 300 to Rs. 400, which would usually be borrowed. If the landowner takes *takavi* and obtains it on the easiest terms contemplated by the rules, payment beginning four years after the date of the loan and being spread over a further period of 16½ years, he will by the end of 20½ years have wiped out an advance of Rs. 300 by paying Government Rs. 586, while his total payments on account of *abiana* for the 20 years' period of Settlement will be from Rs. 300 to Rs. 400. In the Khadir well sinking is cheaper; but even there I do not think the temptation to throw out of work an existing well in order to make a new one will be at all of an alluring character, and the temptation, such as it is, will become weaker year by year. So far only one application for the remission of *abiana* has been received by the Financial Commissioner."

In paragraph 21 of his review the Financial Commissioner discussed the question in the following terms:—

"The method adopted for assessing well lands throughout the whole tract under Settlement is described in paragraph 36 of the report. The areas fairly assessable as *chahi* having been ascertained, a *chahi* rate was framed for each circle, and the total irrigated demand was fixed accordingly. The revenue of each village containing wells was divided into a dry assessment which was distributed over the whole cultivated area, and an *abiana* or water-advantage assessment, which was distributed as a lump sum over the wells according to the irrigating capacity of each. The Settlement Officer proposed that this *abiana* should be remitted on wells falling permanently out of use during the currency of the Settlement. This proposal was approved by the Financial Commissioners, but was only sanctioned provisionally by Government, a doubt being expressed whether such a system might not tend to encourage cultivators to allow their wells to go out of work, and to sink new wells in their place in order to escape that portion of the assessment which was put on the land in its irrigated aspect. In the Financial Commissioner's opinion Mr. Douie has shown clearly, in paragraph 37 of his report, that, if any well-owner was influenced by such a motive, he would lose pecuniarily by the transaction. The system in question might therefore be now definitely sanctioned, an exception being made, however, as suggested by the Settlement Officer in paragraph 84 of his Kaithal Assessment Report, in regard to wells in the Powadh circle which may be intentionally abandoned when canal water is taken."

The final orders of Government were as follows:—

"The proposal for the remission of the *abiana* on wells falling permanently out of use during the currency of the Settlement was sanctioned by Sir C. U. Aitchison, provided Mr. Douie could satisfy Government in his final report that cultivators would not be encouraged to throw existing wells out of use in order to escape that portion of the assessment which was put on land in its unirrigated aspect. This the Settlement Officer has succeeded in doing, and Sir Dennis Fitzpatrick is therefore willing to agree to the proposal, though personally he is opposed to the grant of such remissions except for very special reasons."

Lahore, 1892.

7. At Mr. Casson Walker's revision of the Lahore Settlement in 1892 the following rules were made for working the well assessments in the Sharakpur

Tahsil in consideration of the general insecurity of cultivation and the depressed condition of the large number of the owners :—

"(i) When a well has fallen in so that it cannot be worked at a profit, the assessment of its land at irrigated rates should be reduced from the harvest in which the well ceases to work. If the cultivation of the land is abandoned altogether, the dry assessment also should be remitted from the harvest in which the land is recorded as new waste: this will be two years after the land has ceased to bear a crop.

"(ii) Wells relieved temporarily of assessment, because they have fallen out of repair, should come under assessment at once from the harvest in which they again come into use.

"(iii) When any specific share in a well ranging from one-sixth to one-half is abandoned, the Collector may, after careful enquiry, remit the assessment at once, subject to the Financial Commissioner's subsequent sanction. No such partial remission of the well assessment should be conceded, unless it can be shown that the share has been necessarily abandoned owing to the owner having fallen into poverty caused either by adverse seasons or by losses of cattle.

"(iv) As a set off to the above concessions protective leases exempting new wells from assessment are not to extend beyond a term of five years: on the termination of the five years the land attached to the new well should be assessed at wet rates. But no increase of the previous assessments should be made for the new wells constructed during the term of the present Settlement outside the areas now recorded as *chahi*."

Subsequently, difficulty was experienced in working these rules, and in 1901, with the approval of Government, the following explanatory memo. was issued :—

"(1) Throughout the rules the word "well" means a masonry well only. The rules do not apply to *kacha* wells or *jhalars*.

"(2) *Rule* (*i*) applies only to wells which have wholly or partially fallen in, not to wells which have been abandoned while still fit for use.

"If a well has completely fallen in, or, without completely falling in, has fallen out of repair to such an extent that it cannot be worked at a profit, then the *abiana* only may be remitted as prescribed in the first part of the rule.

"The second part of the rule relates to the remission of the dry assessment. This is to be continued until three-fourths or more of the land attached to the well has for two years ceased to bear a crop and has therefore been recorded as *banjar jadid*. In this case the dry assessment is to be remitted on the area so recorded.

"No further remission is to be granted unless the remaining fourth of the land attached to the well also become *banjar jadid*; in which case the dry assessment may be remitted on that fourth also.

"(3) *Rule* (*iii*) relates to the case of wells which are fit to be worked at a profit when the cultivation of the whole or of a specific share of the land attached thereto is abandoned for the reason stated. In this case the *abiana* only may be remitted by the procedure described in the rule. The dry assessment will not be remitted.

"(4) *Rule* (*ii*) would have been better placed after Rule (*iii*). It must be held to apply both to the case of the total or partial collapse of the well and to that of the abandonment of the cultivation while the well can still be worked at a profit. The wet assessment, or the wet and dry assessment, as the case may be, must be re-imposed from the harvest at which the land freed from assessment is again cultivated.

"(5) *Rule* (*iv*) applies to a very limited class of cases. It is operative only when the land which the new well irrigates was in whole or part recorded as *chahi* at Settlement. When that is not the case, the usual rules allowing protective *pattas* for 20 years are applicable.

"If any remission has been made under Rule (*i*) or Rule (*iii*) in respect of any land irrigated by the new well, then Rule (*iv*) in no way bars the re-imposition of the assessment under Rule (*ii*).

"If no such remission has been made, the protective *patta* is not to apply to lands already assessed at *chahi* rates.

"Accordingly the rule meets only the peculiar case of a well being made on land recorded as *chahi* at Settlement and irrigating certain land which was not so recorded. This land not so recorded is to have a protective *patta* for five years instead of for twenty."

8. Mr. Prinsep's system of well assessments in Amritsar, Gurdaspur and Sialkot has been referred to at the commencement of this note. At the revision of the Amritsar Settlement writing in 1892 Mr. J. A. Grant said:—

Amritsar, 1892.

"It soon became evident that the people were most averse to putting heavy sums on their wells, or rating them at anything like the figure brought out by the sanctioned *chahi* rate. They had got accustomed to Mr. Prinsep's lenient well assessment, and at once took alarm at any suggestion that Rs. 18 or Rs. 20 was a proper sum for an average well to pay as representing the excess profit of *chahi* over *barani* land. And they are no doubt right, for even if it be admitted that a well without defects and watering an average area could easily pay Rs. 18 in excess of the *barani* rate, even this would be a considerable burden for the owners to pay should the well fall in during the term of settlement, and they be unable at the time to replace it. It was found then that they preferred to put smaller sums, say Rs. 10 and Rs. 12 on their wells, and add the difference to that portion of the revenue which was *bachhed* at one rate over all the cultivated land of the village. Often the people would settle among themselves what sums would be debitable to the several wells, and, where they could agree, they generally did it fairly, being the best judges."

No rules for the remission of assessment on wells in any of the three districts—Amritsar, Gurdaspur, and Sialkot—were proposed at the revision of Mr. Prinsep's Settlement.

9. In Shahpur, at Mr. Wilson's Settlement of 1892, the following rules were sanctioned for the Ara Circle:—

Shahpur, 1892.

"Any village within the circle may, if it desires it, be brought under the following system of fluctuating assessment, provided the election is made at settlement and is made for the whole term of settlement:—

"(1) Whenever, owing to the abandonment of a well, the land attached to it remains uncultivated, the assessment imposed on the well and land shall at once be reduced to the sum given by a rate of half an anna per acre on the whole area of culturable land attached to the well (fixed in even rupees).

"(2) When such a well has been again set to work, or another well made in its place, the assessment charged on it at settlement shall be re-imposed either at once or after a period of exemption not exceeding three years as the Collector may order, provided that the three years' exemption shall only be given where the well has been practically renewed.

"(3) The land attached to a well constructed after settlement shall be assessed at a fixed sum to be determined by the Settlement Officer and to be based on rates somewhat lower than the circle well rates, and shall, be liable to pay such assessment three years after the construction of the well, provided that any unirrigated rate previously assessed upon the land shall be merged in the well assessment and not levied in addition. An assessment of the same amount shall ordinarily be levied on land irrigated from an old well repaired, but in this case the period of exemption shall extend for one year only from the date on which the well is brought into use.

"But where a new well is constructed, or a well not in use at settlement is repaired, and the undertaking is substantially a new one and not a mere substitute for a well abandoned since the settlement was made, the more liberal exemptions granted by the general rules regarding protection certificates should apply subject to the sanction of the Commissioner."

10. At the revision of the Montgomery Settlement, which lasted from 1892 to 1899, the following rules were provisionally approved for the Ravi tahsils:—

Montgomery, 1892—1899.

"I.—When a well, through no fault of its owner, becomes unworkable during the term of settlement, the fixed assessment imposed on it at settlement shall be remitted. Any subsequent cultivation in the lands whose fixed assessment has been thus remitted shall, in the Bet circles, be charged at the fluctuating rates sanctioned for crops grown outside well areas, and in the Bar and Deg circles, as though it were *kasht barani* cultivation; namely, at Re. 1 per acre on matured crops.

"II.—When an abandoned well, on which the fixed assessment thus remitted, is repaired, or a new well made in its place, the settlement assessment shall be re-imposed in the case of repaired wells, two years after they have begun to be worked again in the Bet circles; and after four years in the Bar and Deg circles; and in the case of new wells

four years after they have begun to be worked in the Bet circles, and after six years in the Bar and Deg circles. Any cultivation on the well areas in these cases during the periods of exemption, which is not due to irrigation from the repaired or new well, shall be charged as in Rule I.

"III.—Protective leases will be granted for 20 years in the case of new wells constructed in any circle during the term of Settlement to irrigate lands which were not put under a fixed *chahi* assessment at Settlement, and for 10 years in the case of old wells repaired under similar circumstances. These leases will exempt the lands attached to the wells from any fixed *chahi* assessment. But any cultivation on the well areas in these cases during the periods of exemption, which is not due to irrigation from the new or repaired well, shall be charged as in Rule I."

11. At Mr. O'Dwyer's Settlement of Gujranwala, completed in 1894, though no rules were sanctioned securing remissions to wells falling out of use, the subject was however discussed, and the following extracts from paragraph 175 of the Settlement Report may usefully be referred to :—

Gujranwala, 1894.

"As regards wells it was suggested by the Commissioner in reviewing the Gujranwala Report that 'some proposals should be made to meet the cases of wells becoming permanently unworkable.' The Commissioner remarked that 'there was no doubt a good deal to be said in favour of the principle, but that unless this view was accepted as generally applicable to the whole Province, the Financial Commissioner sees no reason for treating this particular tahsil exceptionally.' The orders of Government on this point were :—

'When wells become permanently unworkable a new *bachh* is sometimes the proper remedy when there is new cultivation to which the revenue assessed on unworkable wells can be transferred, but *takavi* should also be freely given for repairs of wells becoming temporarily unworkable, and temporary remissions of revenue can be recommended when wells fall in till they can be repaired or replaced'."

The following passage from the same paragraph of the Settlement Report is also of interest :—

"In the more sterile parts of Hafizabad, *e. g.*, the Bangar circle, it is, however, sometimes the case that not only are wells that fall in not renewed, but wells which are standing and workable are often abandoned for years owing to bad harvests or for want of tenants or cattle. Some specific rules to meet these cases would have been required were it not that the rapid extension of canal-irrigation in this tahsil has already mitigated, and will in future continue to mitigate, the difficulty : wells will no doubt be abandoned, but the reason will be that the owners find it more profitable to take canal water.

12. In Dera Ghazi Khan at Mr. Diack's Settlement, which came to an end in 1897, the following rules based on those adopted in the Jhang, Shahpur and Montgomery Districts were sanctioned for—

Dera Ghazi Khan, 1897.

"(*a*) all wells in the Sanghar tahsil;

"(*b*) all wells not commanded by a canal in the Dera tahsil;

"(*c*) all wells in the Pachad and Kalapani circles of Jampur.

"I.—When a well, other than a well in a canal-irrigated well estate, becomes unworkable through no fault of its owner during the term of Settlement the fixed assessment imposed on it at Settlement shall be remitted. Any subsequent cultivation on the land whose fixed assessment has thus been remitted shall be charged at the sanctioned fluctuating rates for *nahri*, *sailab*, *abi*, *rodkohi* or *barani* crops after deduction of *kharaba*.

"II.—When an abandoned well on which the fixed assessment has been thus remitted, is repaired, or a new well made in its place, the Settlement assessment shall be re-imposed, in the case of repaired wells, four years after they have begun to be worked again, and in the case of new wells, six years after they have begun to be worked; any cultivation other than *chahi* on the well areas in these cases during the period of exemption shall be charged as in Rule I.

"III.—Protective leases will be granted for 20 years in the case of new wells constructed during the term of Settlement to irrigate lands which were not put under a fixed *chahi* assessment at Settlement, and for ten years in the case of old wells repaired under similar circumstances. These leases will exempt the lands attached to the wells from any fixed *chahi* assessment in addition to the land revenue already assessed upon them. If the land bears no fixed assessment, then any cultivation upon it during the period

of exemption which is not due to irrigation from the new or repaired well, shall be charged as in Rule I. In the Rajanpur tahsil the assessment is nearly everywhere fluctuating and the rules are not required. In spite of the effect of these rules being explained to the people they put at the distribution in some villages small assessments on disused wells, and it must be noted that these are not assessments within the meaning of the rules and are not remissible."

Jhelum, 1901.

13. The following two rules were drawn up at the revision of Settlement in 1901, and are applicable to villages of the Phapra, Thal and River Bank Circles of the Pind Dadan Khan Tahsil in the Jhelum District:—

"When in the case of land assessed at Settlement as irrigated, the well from which it was irrigated is rendered permanently useless owing to *kallar shor*, the assessment thereon may be remitted, and the land will then be re-assessed at the rate imposed at Settlement on unirrigated land of the same class in the same village: provided that no reduction of assessment shall be granted under this rule within two years after the harvest in which the well was last used for irrigation.

"If the land of which the assessment has been reduced under the above rule becomes again irrigated, the full amount assessed thereon shall again become payable."

Multan, 1901.

14. Mr. Maclagan's revision of the Multan Settlement, completed in 1901, marks a distinct stage in the development of the policy of Government with regard to well assessments. The rules, as finally sanctioned, are as follows:—

"1. These rules apply to all masonry wells, whether made with the aid of *takavi* or not. They do not apply to unlined wells or to wells half lined with masonry.

"2. For a new well made during term of the Settlement, a protective lease will be given for 20 years from the date on which the well was completed, exempting the well from any fixed well assessment in addition to the land revenue, if any, already assessed upon it.

"3. If a new well has been made to take the place of an old well which was assessed to revenue at Settlement, or if an old well incapable of use has been repaired, a protective lease will be given exempting the well from any fixed well assessment as in Rule 2 from the date on which the well was made or its repair completed, but the term of exemption will be fixed by the Deputy Commissioner with reference to the expenses incurred, and shall not exceed ten years.

"4. If the term of exemption granted under the above rule expires before the introduction of a new Settlement, the new well will, until such introduction, pay such fixed assessment as may have been determined for the purpose by the Settlement Officer at the present Settlement, or, failing that, the average well assessment of the village.

"5. When a well falls out of use for any cause, the fixed well assessment imposed on it at Settlement will be remitted from the first rabi harvest in which the well was out of use.

"6. When a well of which the fixed assessment has been remitted under Rule 5 is brought into use, the fixed well assessment formerly imposed on it will, unless it is remitted by a protective lease granted under Rule 3, be re-imposed with effect from the first rabi harvest in which the well is in use.

"7. The above rules apply to lands held in proprietary right, and to lands held on lease from Government on the Sidhnai, but not to lands held on lease from Government outside the Sidhnai area, with the exception of Rules 5 and 6 which apply also to the lands last mentioned."

There are other rules applicable when the assessment of well crops is purely fluctuating, but they do not affect the present question.

15. The two innovations in the rules here reproduced are (1) provision for a certificate of exemption even where a well has been made to irrigate land already assessed at irrigated rates, and (2) the grant of remission of the fixed assessment when a well falls out of use *for any cause.* In rules previously sanctioned remission was generally only to be given when the well fell out of use *through no fault of the owner*, or for some similarly cogent reason. As a matter of fact the first set of rules proposed for Multan, *i.e.*, those for the

Kabirwala Tahsil, contained this proviso (*vide* paragraph 39 of the Kabirwala Assessment Report). The following extracts will show how the more general rule came to be adopted :—

"* * * The Lieutenant-Governor has already agreed that 'when a well becomes unworkable through no fault of its owner during the term of settlement, the fixed assessment imposed upon it at settlement shall be remitted.' Taken literally this would lead to a double inquiry in every case; first, whether the well was workable or not as distinguished from being merely out of work, and secondly, whether it had ceased to be workable by any fault of the owner. It is surely much better to look to the broad and easily ascertainable fact whether the well is or is not in work. The presumption is that in every case the owner will work his well if he can. If he *bona fide* cannot work it he should get the remission. If he deliberately abstains from working his well in order to get the remission this would imply that his well is over-assessed and suggest some reduction of the assessment. But it need not be anticipated that such cases will, in practice, occur."

Financial Commissioner's No. 322, dated 18th April 1900, paragraph 5.

"* * * On the other hand, whenever a well falls out of use for any cause its fixed assessment will be immediately brought under reduction and the imposition of the well assessment on a well newly brought into use will be deferred for various periods according as it is (1) entirely new, or (2) a renewed one which was incapable of use at this settlement, or (3) a new one made to take the place of one which was in use or capable of use at this settlement. This system is accepted by the Settlement Officer and recommended by the Financial Commissioner.

Punjab Government letter No. 239 S., dated 20th June 1900, paragraphs 6 and 7.

"After much thought Sir Mackworth Young has come to the conclusion that these principles, though they represent a considerable innovation in our revenue system, may be adopted in dealing with the tract we are now concerned with. The agricultural conditions of the Multan District, especially that portion of it which is not irrigable from the canals or subject to river action, are such as to cause anxiety in respect of any fixed system of assessment. The development of perennial canals in the neighbourhood has produced, and in future will produce to a still greater degree, instability in regard to the more painful processes of well cultivation. We have had abundant exemplification of this in the Jhang and Montgomery Districts in consequence of the construction of the Chenab Canal. The Lower Bari Doab Canal, which will probably be the next to be undertaken, will reproduce this difficulty, and Multan will be one of the districts mainly affected. The Lieutenant-Governor thinks therefore that we must be prepared to put our assessment in the case of the Multan District very largely upon a fluctuating basis. The fixity of our ordinary system of well assessment no doubt acts as inducement to keep wells in work, and His Honour perceives that there may be danger in removing this inducement when wells are brought into severe competition with irrigation from a perennial canal, but he foresees a greater danger in making extensive use of this form of pressure to obviate the effects of such competition."

16. In the Bhakkar and Leiah Thal tract of the Mianwali District the following rules were sanctioned in 1903 :—

Bhakkar and Leiah, 1903.

"(1) No assessment will be levied on a well which has not been worked during the year or (except in the Pawah or Dhaha) on which the total area under crop in the year is less than one acre.

"(2) When a well is held in defined shares and the land attached to the well is divided according to those shares, no assessment will be levied on any share in the well-holding which has not been cultivated during the year, or (except in the Pawah or Dhaha) on which the total area under crop in the year is less than half an acre. When no part of a share has been cultivated as *chahi* land, but a part of it is cultivated as *barani* land, no assessment shall be levied by Government, but it shall be treated as if it were *barani* land for the purposes of the village *bachh*.

"(3) When a well and the land attached to it are held jointly, the Settlement Officer will fix the area to be considered as representing the area under cultivation when the well is fully at work, and whenever an area equal to ¼, ⅓, ½, ⅔ or ¾ of that area remains uncultivated, a corresponding fraction of the assessment fixed for the well at settlement shall be remitted.

"(4) When wells are partitioned after settlement, the officer making the partition shall in his final order distribute the revenue of the well over the shares, and the collection of revenue will then be made under Rule 2.

"(5) Every well or share of a well at work during the year shall (unless protected by a certificate of exemption) be charged the assessment imposed on it at settlement: and

if no assessment was imposed on it at settlement, the assessment shall be calculated at the rate of Rs. 9 in the Thal Kalan, Rs. 10 in the Daggar and Rs. 11 in the Jandi Circle for the well when fully at work.

"(6) The demand on wells shall be framed for the whole year after the rabi harvest and realised with the rabi instalment."

These rules represent a further advance on those sanctioned for Multan, in that the allow for remissions of shares of well assessments in certain circumstances.

Muzaffargarh, 1903.

17. The rules quoted in the preceding paragraph with the following verbal alterations have since been sanctioned for the Muzaffargarh Thal:—The words "except in the Pawah and Dhaha" are omitted from Rules (1) and (2). The whole of the second sentence of Rule (2) has been omitted; and in Rule (5) Rs. 8 has been substituted as the amount to be imposed throughout the circle on a new well unassessed at settlement and unprotected by a certificate of exemption. The correspondence regarding these rules closed with Punjab Government letter No. 228, dated the 26th November 1903.

Other districts.

18. In the other districts of the Province no rules for the remission of well assessments on a well going out of use during the currency of a settlement exist.

28-3-04. R. HUMPHREYS.

Letter No. 1613 S., dated 22nd August 1904, from the Chief Secretary to Government, Punjab, to the Senior Secretary to the Financial Commissioner, Punjab.

I AM directed to convey the orders of the Lieutenant-Governor on the draft Rules which were framed by Sir Lewis Tupper for giving effect to the policy of the Government of India in respect of allowing reduction of revenue when a private irrigation work falls into disuse during the currency of settlement and which were submitted with your letter No. 486, dated 30th May 1904.

2. The main principles of the draft rules are in accordance with the views of the Lieutenant-Governor, but their details have been subjected to criticism in this office on which the opinions of the Officiating Financial Commissioner, Colonel Montgomery, and the Settlement Commissioner, Mr. Douie, have been ascertained, and as the result the Revised Draft Rules appended to this letter have been drawn up. These are the Rules finally recommended by Colonel Montgomery, and I am to convey the sanction of His Honour the Lieutenant-Governor to their introduction.

3. In paragraph 8 of your letter under reply it was observed that the system embodied in Sir Lewis Tupper's draft was wholly discretional. By the rules now approved, however, it will be obligatory to remit the wet assessment on a masonry well when it ceases to be fit for use from any cause whatever, and also when irrigation from such a well becomes, along with its wet assessment, superseded by canal irrigation and its accompanying wet assessment. In the other cases dealt with in the rules a discretion is left to the Deputy Commissioner, but the intention is that he shall ordinarily exercise that discretion and on such cases coming to his notice grant the remissions permitted by the rules. In regard to this I am to say that Sir Charles Rivaz shares the views expressed by Sir Lewis Tupper in paragraphs 3 and 11 of your letter under reply and thinks it may safely be assumed that land-owners will soon get to know generally of the new and liberal concession which has been made to them, and will not be slow to take advantage of it in cases of real hardship. In the cases in which by the Rules now approved a discretion has been left to the Deputy Commissioner, it is fair that ordinarily action should be taken only on an application made by the owner of a disused well, though there is no objection to the Deputy Commissioner's acting on his own motion and making independent inquiries in special cases. But

when a well has obviously become quite unfit for use the reduction of its revenue is, as has been pointed out by the present Financial Commissioner, on a par with the remission of land revenue for calamity of season or in consequence of river action, and His Honour agrees that such an event should be reported to the Deputy Commissioner by the subordinate revenue establishment in the ordinary course of their duties. It should, however, be provided by executive instructions that before any assessment is remitted in such a case under Rule I, every such well must be inspected by the field kanungo and certified by him as falling within the scope of the rule, and further that as many of such wells as possible should be inspected by the Tahsildar or Naib Tahsildar.

4. Sir Lewis Tupper proposed that his general rules should be worked concurrently with local rules in any district in which local rules are in force. This would, in the Lieutenant-Governor's opinion, be likely to have a confusing effect, and it has therefore been provided in the rules as finally approved that they shall not apply to any district for which local rules have been, or may hereafter be, sanctioned. I am to ask, however, that in disricts where local rules are in existence the Commissioners and Deputy Commissioners concerned may be instructed to consider and report whether any alterations are immediately necessary to bring them more into conformity with the principles of the new rules. If there is no such immediate necessity, the local rules should be worked until the next revision of settlement, when the question should be further considered by the Settlement Officer. And I am also to ask that it may be laid down as one of the duties of a Settlement Officer to consider whether the general rules now approved are adequate for the district on the settlement of which he is engaged, and if not, to put forward suitable local rules.

5. The Lieutenant-Governor agrees that the rules now approved should be published in the Revenue Manual. Copies in the Vernacular should also be provided to patwaris and kanungos.

Financial Commissioner's Circular Letter No. 5890, dated 30th September 1904, to all Commissioners in the Punjab.

I AM directed to forward, for your information and guidance, a set of rules, which have received the sanction of Government, for granting remissions in cases where wells go out of use, and to convey the following remarks.

2. It has been provided that the rules shall not apply to any district or tract for which local rules have been or may hereafter be sanctioned. A copy of a note prepared in this office is appended which shows the local rules in force in various parts of the Province. I am to ask that where local rules are in existence you will consider in communication with the Deputy Commissioners concerned and report whether any alterations are immediately necessary to bring them more into conformity with the principles of the new rules. If there is no such immediate necessity, the local rules should be worked until the next revision of settlement, when the question will be further considered by the Settlement Officer.

3. By the rules now approved it will be obligatory to remit the wet assessment on a masonry well when it ceases to be fit for use from any cause whatever, and also when irrigation from such a well becomes, along with its wet assessment, superseded by canal irrigation and its accompanying wet assessment. In other cases dealt with in the rules a discretion is left to the Deputy Commissioner, but the intention is that he shall ordinarily exercise that discretion, and on such cases coming to his notice grant the remissions permitted by the rules.

4. In the cases where by the rules now approved, a discretion has been left to the Deputy Commissioner, it is fair that ordinarily action should be taken only on an application made by an owner of a disused well, though there is no objection to the Deputy Commissioner's acting on his own motion and making independent enquiries in special cases. But when a well has obviously become quite unfit for use the reduction of its revenue is on a par with the remission of land revenue for calamity of season or in consequence of river action. Such cases should be reported to the Deputy Commissioner by the subordinate revenue establishment in the ordinary course of their duties. Before however in such a case any assess-

ment is remitted under Rule I, every such well must be inspected both by the Field Kanungo and Tahsildar, or Naib Tahsildar, and certified by them as falling within the scope of the rule. The Deputy Commissioner and Revenue Extra Assistant Commissioner should make a point on their tours of verifying these reports as far as they can do so.

5. Vernacular copies of the rules will be supplied for the use of those revenue officers including patwaris and kanungos who will have to use them and who do not know English.

RULES FOR THE REDUCTION OF REVENUE ON WELLS AND OTHER PRIVATE IRRIGATION WORKS WHEN THEY FALL OUT OF USE.

The following rules do not apply—

(a) to any district, or part of a district, for which local rules have been sanctioned, or may hereafter be sanctioned;

(b) to unlined wells or *jhalars* of similar description.

RULES.

I. The Deputy Commissioner shall remit so much of the assessment on the land irrigated from a masonry well as is based on the profits of irrigation from the well—

(a) when it ceases to be fit for use;

(b) when irrigation from it is superseded by canal irrigation, and canal advantage revenue or owner's rate has been imposed.

II. The Deputy Commissioner may grant a similar remission if the well, though still fit for use, has been out of use for four harvests, provided that no remission shall be given if the disuse of the well—

(a) occurs in the ordinary course of husbandry, the well being intended for use merely in seasons of drought;

(b) is due to the introduction of canal irrigation, and canal advantage revenue or owner's rate has not been imposed.

NOTE.—The revenue based on the profits of irrigation from the well shall ordinarily be assumed to be as follows:—

(i) Where a lump sum has been *assessed* on the well in addition to a non-well rate,—such lump sum.

(ii) Where lump sum, inclusive of a non-well rate, has been *assessed*,—such lump sum after deducting the equivalent of non-well rate.

(iii) *Where the distribution of the assessment has been by soil rates,—the difference between the actual assessment of the well and the assessment brought out by the* barani *rate of the village.*

(iv) *Where the distribution of the assessment has been by an all round rate,—the result of applying to the* chahi *area of the well at settlement the difference between the* chahi *and* barani *rates for the estate, if any, framed by the Settlement Officer, and if no such rates were framed, then the difference between those framed for the circle.*

III. Cases may occur which will not be sufficiently met by the remission of only so much of the assessment as is based upon the profits of irrigation from the well. Such cases should be referred through the Commissioner for the orders of the Financial Commissioner.

IV. In deciding whether to use the discretion given to him by Rule II, the Deputy Commissioner shall consider whether the disuse of the well is due to some cause beyond the control of the landowner, such as the spread of salts in the soil, the loss of tenants or cattle and extreme difficulty in replacing them.

V. Except with the sanction of the Financial Commissioner, no remissions shall be given under these rules if the assessment of the estate is so distributed that persons other than the person or persons who directly benefited by the irrigation from the well would reap the advantage thereof.

VI. When a remission is granted it shall take effect from such harvest as the Deputy Commissioner may determine.

VII. If a new well is made to irrigate the land attached to a well in respect of which a remission has been granted under these rules, or if such well is repaired, the re-imposition of the assessment will ordinarily be effected in accordance with the rules for the grant of certificates of exemption contained in paragraphs 502 to 505 of the Settlement Manual as recently revised.

VIII. Where a well for which a remission has been given is again brought into use, and no certificate of exemption is granted, as for instance on the return of tenants or by reason of replenishment of cattle, the Deputy Commissioner shall re-impose the whole of that portion of the assessment which was remitted with effect from such harvest as he may determine.

If in any case the Deputy Commissioner thinks the whole should not be re-imposed, he should report the case for the orders of the Commissioner.

IX. These rules may be applied, so far as they are applicable, to the grant of remissions in the case of other irrigation works constructed at private expense, such as canals, water-courses, dams, embankments, reservoirs, and masonry *jhalars*.

General Rules.

General rules.

12. The rules have subsequently been modified by Punjab Government letters No. 6, dated 8th January 1907, and No. 203, dated 2nd May 1910. The present rules are as follows:—

I. The Deputy Commissioner shall remit so much of the assessment on the land irrigated from a masonry well as is based on the profits of irrigation from the well—

(*a*) when it ceases to be fit for use;

(*b*) when irrigation from it is superseded by canal irrigation, and canal advantage revenue or owner's rate has been imposed.

II. The Deputy Commissioner may grant a similar remission if the well, though still fit for use, has been out of use for four harvests, provided that no remission shall be given if the disuse of the well—

(*a*) occurs in the ordinary course of husbandry, the well being intended for use merely in seasons of drought;

(*b*) is due to the introduction of canal irrigation, and canal advantage revenue or owner's rate has not been imposed.

NOTE.—The revenue based on the profits of irrigation from the well shall ordinarily be assumed to be as follows:—

(*i*) Where a lump sum has been imposed at the distribution of assessment on the well in addition to a non-well rate,—such lump sum.

(*ii*) Where a lump sum, inclusive of a non-well rate, has been imposed at the distribution of assessment,—such lump sum after deducting the equivalent of non-well rate.

(*iii*) Where the distribution of the assessment has been by soil rates,—the difference between the actual assessment of the area irrigated and the amount which would have been assessed on that area if it had not been irrigated.

III. Cases may occur which will not be sufficiently met by the remission of only so much of the assessment as is based upon the profits of irrigation from the well. Such cases should be referred through the Commissioner for the orders of the Financial Commissioner.

IV. In deciding whether to use the discretion given to him by Rule II, the Deputy Commissioner shall consider whether the disuse of the well is due to some cause beyond the control of the landowner, such as the spread of salts in the soil, the loss of tenants or cattle and extreme difficulty in replacing them.

V. Except with the sanction of the Financial Commissioner, no remissions shall be given under these rules unless the distribution of the assessment of the estate has been made in one or other of the ways described in the note to Rule II.

VI. When a remission is granted it shall take effect from such harvest as the Deputy Commissioner may determine.

VII. If a new well is made to irrigate the land attached to a well in respect of which a remission has been granted under these rules, or if such well is repaired, the re-imposition of the assessment will ordinarily be effected in accordance with the rules for the grant of certificates of exemption contained in paragraph 505 of the Settlement Manual as recently revised.

VIII. Where a well for which a remission has been given is again brought into use, and no certificate of exemption is granted, as for instance on the return of tenants or by reason of replenishment of cattle, the Deputy Commissioner shall re-impose the whole of that portion of the assessment which was remitted with effect from such harvest as he may determine.

If in any case the Deputy Commissioner thinks the whole should not be re-imposed, he should report the case for the orders of the Commissioner.

IX. These rules may be applied, so far as they are applicable, to the grant of remissions in the case of other irrigation works constructed at private expense, such as canals, water-courses, dams, embankments, reservoirs, and masonry *jhalars*. They may also be applied to wells which, though only partially lined with stone or brick, are expensive to make and may ordinarily be expected to last for some years.

Special modifications and rulings:
(a) In Jhajjar tahsil.

13. In the Jhajjar tahsil of the Rohtak District the term "masonry well", includes a well costing Rs. 100 or upwards to construct, which, though not built entirely of masonry, is constructed thereof in certain strata of the sub-soil.

(b) In Gurgaon District.

In the Rewari tahsil of the Gurgaon District a masonry well includes a semi-masonry well costing Rs. 200 or upwards to construct.

(c) In Lahore District.

In respect of the Sharakpur tahsil, Rule III of the "remission" rules has been amplified by the addition of the following:—

In the Sharakpur tahsil if a well has ceased to work, and the cultivation of the land attached to it has been abandoned altogether, the dry assessment also should be remitted from the harvest in which the land is recorded as new waste, *i. e.*, two years after the land has ceased to bear a crop. Similarly, if any large proportion of the land attached to the well has ceased to be cultivated for more than two years, the Deputy Commissioner may grant a proportionate reduction both of the wet and of the dry assessment.

Special Rules.

Ravi tahsils of Montgomery and Ravi villages transferred to Lyallpur.

14. I. When a well, through no fault of its owner, becomes unworkable during the term of settlement, the fixed assessment imposed on it at settlement shall be remitted. Any subsequent cultivation in the lands whose fixed assessment has been thus remitted shall, in the Bet circles, be charged at the fluctuating rates sanctioned for crops grown outside well areas, and in the Bár and Deg circles as though it were *kasht barani* cultivation; namely, at Re. 1 per acre on matured crops.

II. When an abandoned well, on which the fixed assessment thus remitted, is repaired, or a new well made in its place, the settlement assessment shall be re-imposed; in the case of repaired wells, two years after they have begun to be worked again in the Bet circles, and after four years in the Bár and Deg circles; and in the case of new wells four years after they have begun to be worked in the Bet circles, and after six years in the Bár and Deg circles. Any cultivation on the well areas in these cases during the periods of exemption which is not due to irrigation from the repaired or new well, shall be charged as in Rule I.

The wells referred to in Rule II are those constructed or repaired in land assessed at settlement as well areas (*ghera chahat*). The former well area and, in the Bet circles, the former potential area also, will be restored to the new or repaired well; but until the period of exemption expires the fixed well assessment will not be collected. In the Bet circles, however, an area of mature crops grown on the well area and equal in extent to the potential area shall, according to rule, be exempt from fluctuating assessment.

Dera Ghazi Khan.

15. These rules apply to—

(*a*) all wells in the Sanghar tahsil;

(*b*) all wells not commanded by a canal in the Dera tahsil;

(*c*) all wells in the Pachad and Kalapani circles of Jampur tahsil;

of Dera Ghazi Khan District.

I. When a well, other than a well in a canal-irrigated well estate, becomes unworkable through no fault of its owner during the term of settlement, the fixed assessment imposed on it at settlement shall be remitted. Any subsequent cultivation on the land whose fixed assessment has thus been remitted, shall be charged at the sanctioned fluctuating rates for *nahri*, *sailab*, *abi*, *rodkohi* or *barani* crops after deduction of *kharaba*.

II. When an abandoned well on which the fixed assessment has been thus remitted is repaired, or a new well made in its place, the settlement assessment shall be re-imposed, in the case of repaired wells, four years after they have begun to be worked again, and in the case of new wells, six years after they have begun to be worked; any cultivation other than *chahi* on the well areas in these cases during the period of exemption shall be charged as in Rule I.

Jhelum.

16. The following two rules are applicable to villages of the Phapra, Thal and River Bank circles of the Pind Dadan Khan tahsil in the Jhelum District:—

" When, in the case of land assessed at settlement as irrigated, the well from which it was irrigated is rendered permanently useless owing to *kallar shor*, the assessment thereon may be remitted, and the land will then be re-assessed at the rate imposed at settlement on unirrigated land of the same class in the same village : provided that no reduction of assessment shall be granted under this rule within two years after the harvest in which the well was last used for irrigation.

"If the land of which the assessment has been reduced under the above rule becomes again irrigated, the full amount assessed thereon shall again become payable."

Muzaffargarh.

17. In tracts where the assessment is wholly fixed the general rules issued with Financial Commissioner's Circular Letter No. 5890, dated the 30th September 1904, will apply. If the land attached to the well remains wholly uncultivated the revenue to be remitted under Rules I and II shall be the whole assessment on the well holding. If the land attached to the disused well continues to be cultivated with the aid of another well, or of a canal, or of river flood, or of rainfall, the revenue to be remitted under Rule I or II shall be such an amount as the Deputy Commissioner considers to be proportionate to the reduction of the landowner's profits consequent on the disuse of the well, *e. g.*, if the landlord's profits have been reduced by one-half, the assessment may be reduced in the same proportion.

Jhang.

18. The special rules for *chahwari* assessments are:—

(1). The assessment on each well will be collected only in the harvest in which the well is at work. The proportion due for the *kharif* is one-third and for the *rabi* two-thirds of the total assessment.

(2). The assessment on wells for which no assessment was announced at settlement will be the new well rate announced in each village at settlement.

(3). In any case in which a *jhalar* is used during any harvest in place of a well at work in the previous harvest, the well itself shall be considered to be at work; in other cases, and in particular where a *jhalar* is used in addition to a well, the *jhalari* crop shall be treated for assessment purposes as *sailab*.

(4). Crop rates shall be charged at Re. 1 per acre for *sailab* and 8 annas per acre for *barani*, in villages in which such assessments have been ordered at settlement, but not otherwise.

(5). Where a well under this system is decreted after settlement the revenue payable by the well while at work shall be reduced at the rate per acre at which the settlement *jama* fell on the total area then returned as cultivated. The reduction shall be on the area decreted which was cultivated at settlement.

(6). When any decreted area is restored the *sailab* crop rate of Re. 1 per acre shall be assessed on all crops on the restored land in each harvest.

(7). Where a well is replaced by a new well, the new well shall continue to be assessed at the *jama* assessed on the well existing at settlement, but, where two or more wells replace one old one, it shall be open to the Deputy Commissioner to order that the new wells shall each be assessed at the rate for new wells. In such cases remissions of the assessment shall be given as provided in Rule 9.

8. Where a second wheel is set to work, the second wheel shall be assessed to an additional *jama* of half that of the first wheel.

9. New and repaired wells, whether made with the aid of *takavi* or not, shall be entitled to the following remissions which shall be of the whole assessed *jama* subject to a maximum remission of Rs. 16 per well (Rs. 5 in the *kharif* and Rs. 11 in the *rabi* harvest) :—

(*a*) new wells, twenty years,

(*b*) repaired dalls, five years,

(*c*) wells replacing old wells, ten years,

but the periods given in (*b*) and (*c*) shall be taken as guides only ; it shall be open to the Deputy Commissioner to allow a greater or less period of exemption if the cost incurred is greater or less than normal.

19. These rules apply only to the villages of the Bangar circle where wells are under fixed assessment.

Hafizabad tahsil of Gujranwala.

In villages of the Chenab circle under fixed assessment no remission will be given for wells becoming unfit for use or falling out of use.

RULES.

1. The Collector shall remit the total fixed assessment put on a well when it becomes unfit for use, with effect from the harvest in which it became unfit for work.

2. Similar remission shall be given when a well, though fit for use, remains out of use through any cause whatever.

Such remission will have effect from the *rabi* harvest in which the well was not used.

3. In cases covered by Rule 2, whenever the well is brought into use again, the remitted revenue will be re-imposed on it with effect from the harvest in which it began working.

4. The cases of wells becoming unfit for use will be reported by the patwari as soon as they come to his notice, and, after inspection by the field kanungo and Tahsildar or Naib Tahsildar, will be submitted to the Collector for orders.

5. In case of wells assessed to fixed revenue, but falling out of use, the patwari will report during the *rabi* crop inspections, and the orders of the Collector will be obtained after inspection by the field kanungo and Tahsildar or Naib Tahsildar before collection of the *rabi* demand begins.

6. When a well on which the fixed demand has been remitted under Rule 2 is brought into use again, the patwari will report the case for orders in the harvest in which the well is brought into use, and the Collector's orders will be obtained after the inspections prescribed in Rule 5.

7. The Collector and Revenue Assistant should make a point on their tours of verifying these reports as far as they can do so.

LXXVII.—District Schemes of Suspensions and Remissions. Part II.

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DERA GHAZI KHAN DISTRICT.

Copy of a letter No 6789, dated Lahore, the 10th December 1897, from C. J. HALLIFAX, Esquire, C S. Senior Secretary to the Financial Commissioner, Punjab, to H. A. ANDERSON, Esquire, C.S.I., Commissioner and Superintendent, Derajat Division.

I AM directed to convey sanction to the scheme prepared by Mr. Diack for the working of suspensions and remissions in the Dera Gházi Khan District, forwarded to my address with your endorsement No. 490, dated 23rd November 1897.

2. I am to remark that the arithmetical rules laid down by Mr. Diack for suspending land revenue and collecting land revenue under suspension would act too mechanically if worked automatically. But the note shows that these arithmetical rules are not intended as an absolute guide as to what should be done, but are only intended to assist in arriving at a conclusion as to the propriety of suspending land revenue and collecting sums under suspension, which must also be decided on after full consideration of the particular circumstances of each village in which it is proposed to suspend or collect.

3. I am also to draw attention to the facts made prominent in Rule VII of Mr. Diack's scheme, *viz.*, that the fixed land revenue is very light, and that no remissions for drought should be given during the period of settlement, no matter how many years of suspensions may be outstanding.

SCHEME.

(MR. DIACK, SETTLEMENT OFFICER.)

The riverain tract throughout the district is under a wholly fluctuating system of assessment. The canal-irrigated villages are subject to systems of assessment, which are fluctuating in whole or in part, and such villages are, by the orders regarding the preparation of this scheme, excluded from consideration in connection with it. So also is the land irrigated by wells, but not protected by canals, as the Ará rules have been made applicable to it, by which when a well falls out of use through no fault of its owner its assessment may be remitted, and, under certain circumstances, re-imposed. The only villages which contain land of the above three descriptions, and yet are not under fluctuating assessment, are certain *Jagir* villages in Rájanpur; these will be referred to in the portion of this note in which that tahsil is separately dealt with.

2. It is only the tract watered from hill torrents and from local rainfall drainage channels that has to be considered in the scheme for suspensions of land revenue. The option of a fluctuating assessment was offered to a number of villages lying in this tract, but was accepted by only three of them. In a number of villages the revenue is collected in kind by Baloch chiefs to whom it is assigned, and these are consequently under a most perfect system of fluctuating assessment, and have so been shown in the maps. All the other villages in this tract, which comprises the Pachád circles of all four tahsils and portions of contiguous villages lying in other circles, and the whole of the Kálápáni Circle of Jámpur, are under fixed assessment.

3. The local rainfall is small and irregular, and the land dependent on it has all been classed as insecure. The land lying at the tails of the irrigation channels from hill torrents, or low down the torrents themselves, has also been so classified, as it receives water only in years of exceptionally good rainfall in the hills, or in the event of the higher villages, which ordinarily absorb most of the torrent water, being by some accident unable to retain their supply. The areas watered by minor torrents rising on the outer slope of the Suleimán hills have also generally been classed as insecure, because it is practically the precarious local rainfall on which they are dependent. The only land that can be regarded as secure is that which lies immediately below the points where the major hill torrents debouch upon the plains, and in the cases of the Sangarh and Kaha torrents the areas receiving water from the larger distributaries, which take off from the torrents at their points of issue upon the plains.

4. For the villages and portions of villages classed as insecure the rules which I would formulate, are —

I.—When in any such village or portion of a village the Government demand falls at more than a certain amount per acre of the area of crops matured in the harvest or year for which such demand is due, then the excess of the demand over the product of the said amount and the said area shall ordinarily be suspended, unless there has been an abnormally large cropped area within the two years preceding, in which case no suspension shall be granted.

II.—In the years following the suspension the product of the said amount and the area in acres of crops matured in the year will generally exceed the Government demand, and such excess shall be collected year by year until the arrears under suspension have been fully realized.

III.—The "amount per acre," for use in the calculations prescribed by Rules I and II shall be as follows :—

	Rs.	a.	p.
(*a*) In the villages of (1) Isran, (2) Unar, (3) Binda Burra, (4) Qasab, (5) Wah Buhar, (6) Raqba Naushera, and (7) Bakharpur in the Jámpur tahsil	2	8	0
(*b*) In all other insecure villages	1	0	0

Example of working of Rules I—III.—The revenue of *mauza* Rarhi is Rs. 150. The area of crops matured in the *mauza* in the two harvests of 1898-99 is 17 acres, and the product of this, with the amount per acre defined in Rule III, is therefore Rs. 17. A sum of Rs. 133 should, therefore, be suspended out of the demand for that year. In the two harvests of 1899-1900 the area of crops matured is 395 acres, the product of which with the amount per acre is Rs. 395, or Rs. 245 in excess of the Government demand. The Rs. 133 should be realized in addition to the demand for the year, and credited against the arrears of land revenue.

IV.—While revenue officers should carefully observe the crop returns of such villages, and should be prepared to invite applications for suspension, it must be remembered that when the owners possess land in better circumstanced villages, or are otherwise well off, they may prefer immediate payment to suspension.

V.—The above rules may be applied not only to the village as a whole, or to the whole of the part of it classed as insecure, but also to a single holding or number of holdings, provided that this should be done only on the application of the proprietors concerned and after due consideration of the circumstances of other land held by the same proprietors.

VI.—Where the revenue of a village is paid partly in the kharif and partly in the rabi the necessity for suspension shall be considered at each harvest and with reference to the crops of that harvest, and similarly arrears may be collected at both harvests, whether such arrears are on account of the kharif harvest or of the rabi. But where, as is the case in many villages, the whole demand is payable after the reaping of the kharif harvest the area of crops matured, which has to be considered with reference to Rules I and II, is that of the kharif harvest and of the *previous* rabi.

VII.—The fixed land revenue assessed on the insecure villages is very light, and remission should never be necessary, though, if at the end of the term of settlement, any considerable amount of land revenue has been under suspension for a number of years, it may be desirable to remit it.

5. The villages classed as secure are sure of a crop area sufficiently large to pay the Government demand so long as their supply of water is not diminished by some extraordinary cause, such as the breaching of an embankment, which it is impossible to replace during the flood season. Contingencies of this sort likely to necessitate a suspension of land revenue have been indicated in the remarks entered in the biglot village note-books. For villages classed as secure I propose the following rules :—

I.—A suspension shall only be allowed if there is clear proof of the water supply having been diminished, and if, in addition, the Government demand exceeds the revenue which would be assessable on the crops of the harvest, at the following rates :—

	Rs.	a.	p.
(*a*) In a village any portion of which customarily receives perennial irrigation (Kálápáni) from the Sangarh or Kaha torrent, per acre	2	0	0
(*b*) In other secure villages or portions of villages receiving irrigation from the Sangarh torrent, per acre ...	1	8	0
(*c*) In all other villages classed as secure, per acre	1	0	0

II.—The rates stated in Rule I shall be applied to the crops matured during the years following the suspension, and the excess over the Government demand of the revenue resulting from their application shall be realized and credited against the revenue under suspension.

In this class of villages, remissions may sometimes be necessary where the Government demand is a fairly full assessment and the area left unsown or sown without the crops coming to maturity owing to some such calamity as has been referred to is unusually large.

6. A few points particular to two tahsils remain to be noticed.

JAMPUR.

In some villages the revenue is collected half in cash and half in kind by the Baloch chiefs, to whom it is assigned. In such cases it will only be the cash half of the revenue that will be considered with reference to suspensions, and the amounts and rates per acre given in the proposed rules will have to be divided by two.

RAJANPUR.

The villages classed as secure (uncoloured) are all *jagir* villages. Strictly speaking they are not secure, as their cultivation, even when protected by wells, is dependent on two inundation canals which have been working badly for years. A fluctuating assessment would have been suitable for them, but in deference to the wishes of the people they were allowed fixed assessments instead. The assessments are not heavy, and should be paid without difficulty, unless the canals deteriorate still further, in which case suspensions may be necessary. They should only be granted if the average area cropped during a period of five years is found to be below the average cropped area as ascertained at this settlement and entered in the village note-books. As the result of deterioration subsequent to Regular Settlement, and possibly of over-assessment, these villages reverted in 1884 to payment of the revenue in kind, and this should not be allowed to occur again. The circumstances of one village, Giámal, differ from those of the others, but need not be entered into here, as they have been fully discussed in the village note-book and elsewhere.

MONTGOMERY DISTRICT.

(MR. FAGAN, SETTLEMENT OFFICER.)

PART I.

SECURE AND INSECURE AREAS.

Areas under fluctuating assessment.

1. The distinction contemplated by paragraphs 1 and 2 of annexure C to Revenue Circular No. 31 is one which it is very difficult, if not impossible, to make as regards this district. There are no assessment circles in which every estate is wholly under fluctuating assessment. There is more or less fixed assessment in practically every estate in the district; on the other hand, except in the Bár circles of Gugera and Montgomery, nearly all estates in the district have more or less fluctuating assessment. The fixed assessment has been imposed generally on the profits of well-irrigated and *báráni* cultivation, and of income from waste. Cultivation dependent on canal irrigation or river *sailáb* or river *jhalárs* has been put under fluctuating assessment. As regards *sailáb* and *jhalári* (*ábi*) the fluctuating assessment is on mature crops and fluctuation is thus full. The same principle applies to fluctuating assessment on canal irrigated cultivation in the Rávi Bet circles. In the Sutlej tahsils the fluctuating assessment on canal-irrigated cultivation is made by a rate imposed on the area sown without regard to the success or failure of the crop. The rate is known as the canal-advantage-land-revenue rate, and as it is assessed on failed as well as mature crops the fluctuation is not full. Owing thus to the general intermixture of fixed and fluctuating assessments, no part of the district can, merely on the strength of fluctuating assessment being in force, be considered as secure from the probable necessity of suspensions and remissions of revenue demand in the future. It may sometimes even be needful, as will be shown below, to suspend or remit the collection of canal-advantage-land-revenue assessment in the Sutlej tahsils.

Insecurity as regards fixed assessment.

2. After all that has been written on the subject it is needless to insist on the insecurity of well-irrigated cultivation in this district. So much of it as gets no aid from canal or river water is, of course, absolutely insecure, and to a large extent dependent on assistance from the scanty local rainfall, both as regards subsistence for well cattle and moisture for sowing and germination. So far as well-irrigation is aided by canal water it is less insecure, but as inundation canals are by no means to be depended upon, it is very far from being so secure that it can be confidently said that the fixed demand imposed on account of well-irrigated cultivation in canal tracts will never have to be suspended or remitted. The aid given by river water to well irrigation in riverain tracts varies greatly in quantity and efficiency from year to year, and is generally highly precarious

Well-irrigated cultivation in these tracts is thus as insecure as elsewhere. An important factor in weakening such cultivation over the district generally is its extensive dependence on tenants and the marked migratory habits of the latter.

Báráni cultivation throughout is very limited in extent, but at the same time precarious in a high degree.

Income from waste depends, of course, mainly on the rainfall and its effect on the grazing available.

In the Deg circle of Gugera a fixed assessment was imposed on cultivation dependent on *sailáb* or *jhalár* irrigation from the Deg Nala, the supply in which is by no means to be depended on.

Thus the assets in respect of which fixed assessments have been imposed are throughout the district liable to extensive and fairly constant fluctuation, and as regards such assessments no part of the district can safely be classed as "secure."

PART II.

SCHEME FOR SUSPENSIONS AND REMISSIONS.

A.—Sutlej tahsils.

Details of assessment.

3. In the Sutlej tahsils fixed assessments have been imposed in respect of the average area of well-irrigated (*cháhi* plus *cháhi-nahri*) and *báráni* cultivation, and in estates where waste is extensive some addition has been made to the fixed assessment on account of the profits derived from it. The fixed waste assessments form a considerable part of the total fixed demand in the Bár circle of Dipálpur, and in the Bár and Khánwah-Sohág circle of Pákpattan. There are also fixed waste assessments in a good many estates in the Sohág-Pára and Bet circles of the latter tahsil.

In addition to suspensions and remissions of fixed demand, suspensions and remissions of the canal-advantage demand may sometimes be needed; but the latter will be confined to years in which the canal supply fails generally in the flowing season after the crops have been sown and before they have matured and to those in which a general failure of winter rains causes a wide-spread failure of rabi crops sown with canal water. On the whole I consider that suspensions of the canal-advantage will rarely be needed.

Main considerations indicating possible need of suspension.

4. The average mature crop areas by harvests of the five years, 1891-92 to 1895-96, on the area statistics of which the fixed assessments have been based so far as cultivation is concerned, can be obtained from the English counterparts of the former village note-books and from a *mauzawár* register which has been prepared therefrom, and will be kept by the Sadar Kanungo. These averages are also being inserted in red ink in Statement X of the new biglot village note-books.

In considering whether suspensions of demand in a particular harvest in a particular estate may be necessary, it will be needful to compare first the total area of mature *cháhi, cháhi-nahri, báráni* and *nahri* crops, including fodder cuttings, of the harvest with the corresponding five-years average referred to above. If the former is not more than 60 per cent. of the latter, and if in the previous harvest the corresponding percentage was not more than 80 per cent., then suspension may be needed, (*a*) in the case of canal-irrigated estates, of a portion either of the fixed demand or of a portion of the canal-advantage-land-revenue demand, or perhaps of both, (*b*) in the case of non-canal-irrigated villages, of the fixed demand only. *Sailáb* and *ábi* crop areas need not be considered as they are under fully fluctuating assessment. The total demand imposed, including fixed and that estimated on account of canal-advantage, is generally well below the calculated theoretical half net assets, so that I consider that the above percentages will in practice be found to be safe ones.

In case (*a*), canal-irrigated villages, it will be needful next to compare the total area of mature *cháhi, cháhi-nahri* and *báráni* crops inclusive of fodder cuttings, with the corresponding five-year average (1891-92 to 1895-96). If the former is not more than 60 per cent. of the latter further detailed enquiry will probably show that some suspension of the fixed demand is needed. As regards the canal advantage demand it will be needful to consider the incidence of such demand on the total area of mature canal irrigation (*cháhi-nahri* plus *nahri*) crops inclusive of those cut for fodder for the harvest concerned, and to compare it with the incidence of the estimated annual demand (shown in Statement X of the village note book) on the corresponding average five-year mature crop area. If the latter is not more than 60 per cent. of the former then an extensive failure of canal-irrigated crops will have occurred, and some suspension of the canal-advantage demand will not improbably be needed. The circle incidences corresponding to the village incidence last mentioned are as follows :—

Tahsil.	Assessment circle.	Incidences per acre of estimated average annual canal-advantage demand on average area of mature cháhi-nahri and nahri crops.	Sanctioned rate per acre sown.
		Rs. a. p.	Rs. a. p.
Dipálpur	Bár	0 8 5	0 8 0
	Khánwah	0 10 4	0 10 0
	Sohág	0 12 5	0 12 0
	Bet	0 10 6	0 10 0
Pákpattan	Bár	0 11 0	0 9 0
	Khánwah Sohág	0 9 5	0 9 0
	Sohág-Pára Circle	0 14 5	0 14 0
	Sohág-Pára Colony	1 1 5	1 0 0
	Bet	0 7 11	0 7 0

To illustrate the above we may take a whole circle, the Khánwah in Dipálpur. If in such a harvest as has been dealt with above the incidence of the total canal-advantage demand on the total area of mature *cháhi-nahri* and *nahri* crops were Re. 1-2-0 per acre as compared with Re. 0-10-4 shown above, then suspensions of the canal-advantage demand would probably be needed in a considerable number of estates whether with or without suspension of fixed demand.

In the estates of the Sohág-Pára Colony much of the fixed well assessments will, for nearly the whole term of their settlement—10 years,—be remitted on protective *pattas* and no suspensions of fixed demand will be needed in them unless under very exceptional circumstances. The collection of the canal-advantage demand, may, however, sometimes have to be suspended as in other estates, and the necessity for this will be indicated on the method explained above. In case (*b*), non-canal irrigated villages, no question of suspending canal-advantage will, of course, arise.

Other considerations showing whether and how far suspension is needed.

5. It must be clearly understood that the above considerations are the main ones which will indicate broadly that suspensions may be needed in particular estates. They must in no sense be taken as giving a mechanical rule-of-thumb method for deciding how much suspension is to be given. No such method, even if elaborated, would be safely followed; above all, no scheme for the regulation of suspensions will ever remove the necessity for careful inspection and personal knowledge of individual estates. I hope that the detailed notes made at my village inspections, copious extracts from which have been copied into the village note-books, will be of assistance in this indispensable part of revenue administration. The village inspection note-books themselves will also be always available for reference.

Before it can be definitely decided whether a suspension is needed, and, if so, how much, the following matters among others must be considered:—

(*i*) The amount of the waste assessment in the case of those estates where this has been imposed (it can always be found from the village note-book), together with the grazing yielded by the waste and the miscellaneous profits made therefrom.

(*ii*) The general outturn per acre of the chief crops.

(*iii*) The extent to which the mature crop areas of the previous few harvests have exceeded or fallen below the corresponding average areas on which the assessment was based, and the average yield of the main crops in such harvests.

(*iv*) The extent to which green crops have been cut as fodder for well cattle. The area so treated is shown in the crop returns. This will be of considerable importance in estates entirely dependent on wells.

(*v*) Regard should also be had to the range of current local prices and the general condition and circumstances of the landowners, scarcity of fodder, condition of well cattle and migration of tenants.

(*vi*) In regard to suspensions of fixed demand on wells and *báráni* the proportion of the kharif and rabi instalments should also be borne in mind. An attempt has been made to make these correspond more or less roughly with the usual proportions in which well-irrigated and *báráni* cropping is divided between the two harvests.

In order to supply some material for enquiry, when needful, into the above matters, every patwari should at each harvest record for each estate in his circle in the "remarks" column of his crop statement:—

(*i*) Whether the mature crop area is above, below or about equal to the averages dealt with in paragraph 4 above.

(*ii*) Whether the all-round outturn per acre of the chief crops may be considered as above, equal to or below average.

(*iii*) The condition of grass and well cattle.

(*iv*) The instalment of fixed revenue, and in canal-irrigated estates the demand for canal advantage, together with the incidence of the first on the area of mature well-irrigated (*cháhi* plus *cháhi-nahri*,) and *bárani* crops, and of the latter on that of the area of mature canal-irrigated (*cháhi-nahri* plus *nahri*) crops.

Collections of suspended revenue.

6. Generally no attempt should be made to collect suspended revenue until after the estate has had one really good harvest; and, if the estate is a riverain one or one dependent wholly on wells, such harvest should generally be a rabi. Both the above classes of estates generally have comparatively little cultivation in the kharif. If suspended revenue is collected in the first good harvest the amount should be very moderate as it is most essential to give estates which have fallen into difficulties a full opportunity for recovering themselves. I do not think that there will generally be need to remit suspended canal-advantage demand; it will usually be quite possible to collect it sooner or later on the same principles as in the case of fixed demand; but it must be borne in mind that a large area of canal-irrigated crops involves a larger canal advantage demand, so that the collections of previous suspensions will generally have to be more gradual than in the case of fixed demand.

B.—Ravi Tahsils.

Details of assessment.

7. The Ganji Bár and Deg assessment circles of the Rávi tahsils are wholly under fixed assessment, except that remissions are given on wells which become disabled and unfit for use, and additional assessment is imposed for new wells constructed or repaired; and that canal-irrigated crops grown outside well areas in the Deg circle are under fluctuating assessment, but such crops are of trifling extent. In the Ganji Bár circles the fixed assessment was imposed by Mr. Kennedy in respect of well-irrigated and *bárání* cultivation and of profits from waste. There is no *sailáb* nor canal-irrigated cultivation in these circles. In the Deg circle he imposed fixed assessments in respect of all classes of cultivation, including nearly all that dependent on irrigation from the Deg Canal, and all that dependent on water from the Deg Nála. It is needless to deal with the Sandal Bár circles, as they will shortly be extensively irrigated from the Chenáb Canal, and be included in the Chenáb Colony.

The system of partially fixed and partially fluctuating assessment employed in the Rávi Bet circles has been explained in the final Settlement Report and elsewhere, and it seems needless to repeat here.

Suspensions in the Ganji Bár and Deg circles.

8. The assessment of the Ganji Bár and Deg circles is, so far as my experience goes, a full one; in the Ganji Bár circle of Gugera it may be called heavy. In all three circles it is practically up to the calculated theoretical half net assets. The assessment from estate to estate varies little from that given by sanctioned rates. I am of opinion that in the Deg circle of Gugera and in the Ganji Bár circle of both tahsils, it will be advisable to work the existing fixed assessments somewhat in the manner of a fluctuating assessment. Elasticity as regards collections in these circles is most essential, and therefore suspensions should to some extent be given more mechanically than elsewhere. During the last three years these circles have been kept going only by means of liberal suspensions, and these will, I feel confident, have frequently to be allowed in the future. In anything below an average year many of the estates will find themselves in more or less difficulty. In the Ganji Bár circle of Gugera nearly 20 per cent. of the fixed assessment announced was imposed on excess waste. The amount of this assessment for each estate can be ascertained from Mr. Kennedy's detailed village assessment statement (Appendix B) and also from the biglot note-book. There is no general assessment on excess waste in the Deg circle of Gugera.

I consider that in all the estates of the Ganji Bár circles of both tahsils, of which 29 are in Montgomery and 52 in Gugera, and in the following 21 estates of the Deg circle of Gugera, an enquiry as to necessity for suspension should be made at each harvest. The Deg estates are :—

1. Siál.
2. Hassoke.
3. Dhudhera.
4. Kapparke.
5. Thatta Kharlán.
6. Ali Jaj.
7. Ganeshpura.
8. Harchoke.
9. Chak Hukam Singh.
10. Kanuál.
11. Chak Rajera.
12. Dulchián.
13. Chah Chahlánwála.
14. Bagi Dal.
15. Lundiánwála.
16. Núrpura.
17. Baghri Baghra.
18. Kot Abdulla.
19. Kot Amír.
20. Kot Fázil.
21. Atári Rám Singh.

Reductions of the fixed assessments imposed by Mr. Kennedy have been recommended in 14 of the above Deg estates, but even if these are sanctioned the estates will need careful watching. The above enquiry and also any similar enquiry which may be needed from time to time regarding Deg estates should, I recommend, be conducted on the following lines which follow generally the system adopted by Mr. Wilson in Shahpur.

The following rates per acre of mature crops, including that cut green for fodder, if applied to the corresponding average areas of the four years 1889-90 to 1892-93, on the statistics of which Mr. Kennedy's fixed assessments were based, would approximately bring out the assessment imposed by him on well-irrigated, *sailáb* and *báráni* cultivation:—

Tahsil.	Circle.	Cháhi.	Cháhi-nahri.	Nahri.	Sailáb.	Báráni.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Gugera	Ganji Bár ...	1 0 0	...	...	...	0 12 0
	Deg	1 2 0	1 4 0	1 8 0	1 6 0	0 12 0
Montgomery	Ganji Bár	1 1 0	...	...	...	0 12 0

The above rates should be applied to the mature crop area (inclusive of fodder cuttings) of the harvest under consideration, and if the result is not more than 80 per cent. of that portion of the total assessment imposed on cultivation in the estate concerned, which is paid in that harvest, and if the same was the case in the previous harvest, then in the case of all Ganji Bár estates and of the 21 Deg estates some suspension will probably be needed. In the case of the remaining Deg estates the above percentage may be put at 60 per cent. The above results will constitute a *primâ facie* case for suspension; but before it can be definitely settled whether suspension should be given or not, other points will have to be carefully considered. These are of the same kind as those given in paragraph 5 above for the Sutlej tahsils, *viz*:—

(*i*) The amount of the waste assessment and the grazing and miscellaneous profits yielded by it. It may sometimes be needful to suspend part of this demand even when no suspension is needed in respect of that on cultivation; on the other hand, when suspensions are given on account of scanty crops, it will generally be needful to suspend some or all of the demand on waste also.

(*ii*) The general outturn per acre of the chief crops.

(*iii*) The character of previous harvests.

(*iv*) The extent of green crop cuttings for fodder. In bad years the Bár wells often yield little more than fodder for the cattle.

(*v*) Range of current local prices; general condition and circumstances of the proprietors; scarcity of fodder and grazing; condition of well cattle and migration of tenants.

(*vi*) The proportions of the kharif and rabi instalments.

In order to facilitate suspension proceedings:—

(*i*) The patwaris should, in the case of all estates in the Bár circles and of the 21 estates in the Deg circle detailed above, at each *girdáwari* work out the estimate at the crop rates given above, and its comparison with the fixed demand on cultivation for the current harvest, and the incidence of the latter on the mature crop area. The results should be entered on the back of the crop return. The patwari should also note on the crop return;

(*ii*) Whether the general outturn of the chief crops may be considered as above, equal to, or below average;

(*iii*) The condition of grass and well cattle.

The remarks in regard to collection of fixed demand under suspension made in paragraph 6 above apply here also, except that it must be borne in mind that in many of the estates in the Deg circle which get *sailáb* or canal-irrigation, the kharif crop area bears a higher proportion to that of the rabi than is usually the case in purely Bár well estates.

Suspensions in the Bet circles.

9. In the Bet circles of the Rávi tahsils fixed assessments have been imposed—(1) on waste and (2) on a certain area of mature crops estimated as capable of being raised inside the well circles (*gherás*) by well irrigation without the aid of river water in a year of otherwise ordinary agricultural conditions. The above fixed assessments on waste and on cultivation were separately announced and separately distributed in the case of each estate. They are also separately shown in the records and in the village note-books. That imposed on cultivation is liable to some variation, since in the case of wells which become unfit for use, it is remitted and on new wells, repaired or constructed, extra fixed assessment is imposed after a certain period of exemption. It is probable that the fixed assessment on cultivation inside well *gherás* will be abolished in a good many

estates, leaving only the fixed assessment on waste. During the last three years, more especially in 1896-97, considerable suspensions of the fixed demand have had to be given in the circles under consideration. A good deal of this has been on account of waste assessment in consequence of failure of grazing. Well cultivation has been much less than it otherwise would have been, owing to the migration of cultivators to the Chenáb Canal. In years of scanty rainfall the profits from waste will always be small, and the migration of tenants will no doubt continue, and under such circumstances suspensions will be needed. But when rainfall is fair, and there is some *sailáb* to attract and retain cultivators, the wells will, I think, generally work up to their potential areas.

In the Montgomery Bet the kharif instalment of the fixed demand is generally one-fourth, and in the Gugera Bet it averages about one-third. If the total area of crops matured (including fodder cuttings) inside the well areas of an estate in the kharif is not less than 20 per cent. of the total potential area of such estate in the Montgomery Bet, or 25 per cent. in that of Gugera, and if the corresponding area for the whole previous agricultural year was not less than 75 per cent. of the total potential area, then generally there will be no need to suspend the fixed demand on cultivation, *i.e.*, on wells. Otherwise there may be, more especially if the following rabi area is likely to be inferior. For the rabi instalment of the fixed demand on wells the corresponding proportion of the total potential area may, I think, be taken at 50 per cent., subject to the same condition as to the previous agricultural year. When the probable need for suspensions has been indicated by the above main considerations the other matters which will have to be taken into account before it is finally decided to give or withhold suspensions are the same as those detailed in paragraph 8 for the other circles of the Rávi tahsils. Suspension proposals should so far as possible be worked out by the tahsildars well by well. This will not be difficult if the estates to be dealt with are few; but it will be impossible if suspensions have to be given in a large number of estates. The entries to be made by the patwári in his crop return will also be the same, except that in place of entering an estimate at fluctuating crop rates he will enter a memorandum on the back of his crop return showing the total potential area of the estate and the proportion which the crops matured (including fodder cuttings) inside well *gherás* bear to it. There are a few estates in the Bet circles which adjoin the Bár and are under fixed assessment. The same system can be applied to them as proposed for the Ganji Bár estates.

Collection of suspended revenue.

10. The remarks made in paragraph 6 as to the necessity of caution in realizing suspended fixed revenue apply with greater force to the Rávi tahsils than to the Sutlej. In the first ordinary good harvest following on a succession of bad ones the proprietors have enough to do to recover themselves so far as they can, without being called upon to pay up outstanding arrears.

JHELUM DISTRICT.

(Mr. Talbot, Settlement Officer.)

SCHEME OF SUSPENSIONS.

No scheme of suspensions, which shall work automatically, can be devised: all that we can do is (*a*) to note roughly which parts of the district are most likely and least likely to stand in need of relief; (*b*) to devise some means of drawing the attention of the Collector to the estates whose condition is such as at any rate to call for enquiry; and (*c*) to note briefly the main principles on which past experience teaches us that it is desirable to proceed in these enquiries. The following note deals with the points above referred to.

A.—Secure and Insecure Areas.

Maps.

1. Maps have been prepared, of which one copy has been made over to the Deputy Commissioner, and others have been distributed as required by Revenue Circular No. 31, distinguishing between—

Secure areas (those very unlikely to need suspensions).

Insecure areas (those that are likely to need such relief from time to time).

Highly insecure areas (those exceptionally likely to do so).

For the classification of the villages as above, the experience of the five years 1895-1900 has been the principal guide; these years as a whole represent a period of drought and agricultural distress such as has certainly never before occurred under British rule; and they therefore provide exceptional materials for forming a correct opinion. One thing that they proved was that no part of the district, not even the *sailáb* tracts, can be considered to be absolutely "secure" from drought.

Secure areas.

2. Apart from the riverain villages, which are subject to a semi-fluctuating system of assessment, the areas in this district which can be classed as comparatively secure are, with certain exceptions in each case, as follows:—

The Jhelum Tahsil east and north of the Railway.

The eastern and central *ilákas* of the Pind Dádan Khan Hills.

The River Bank circle of the same tahsil, east of Pind Dádan Khan.

The security of the first two is due to the enjoyment of a comparatively heavy and certain rainfall; the last is secure, partly for the same reason, and partly because, excluding the river-inundated lands, nearly half its cultivation is secured by wells, which do not seem liable to failure in seasons of drought.

3. The pre-eminently insecure tracts are as follows :—

The Pind Dádan Khan Thal (far the most insecure in the district).

The extreme west of the Pind Dádan Khan Hills.

Highly insecure areas.

The villages at the foot of the Salt Range, in the south of the Lundi Patti circle of Chakwál.

A small tract in the north-west of the Tallagang Tahsil.

A great part of the western side of the Jhelum Tahsil, and particularly the village of the Padhri *ilâka*, and those which lie under the Tilla Hill.

All the rest of the district is insecure, but less likely to need suspensions than the tracts above mentioned.

Useful classification impracticable.

4. This classification has not much practical value: in one of the worst harvests of recent years, while very large suspensions were given in the "secure" tracts, some of the "highly insecure" villages had almost a middling crop.

B.—Guide to Suspensions.

Use of village crop returns.

5. What is required is some arrangement whereby a busy Deputy Commissioner, perhaps new to the district, may be able at a glance to estimate with some correctness the paying capacity of a large number of estates: whatever that arrangement may be it is clear that it must be based on the village crop returns; the only question is how best to make use of them. The system adopted here is to make those returns the basis of a calculation showing, for the particular harvest, the amount that would be due from each estate by a fluctuating assessment on the area successfully harvested, yielding on an average of years for the assessment circle as a whole the amount imposed on it as a fixed assessment.

Crop rates per acre successfully cropped.

6. As a uniform crop rate applied to the harvested area of a whole circle would give results so uneven as to be almost useless (taking no account of differences of soils or of the other factors which go to make up the general paying capacity of each village), rather elaborate rates must be employed: in the first place the estates within each assessment circle have been grouped in three grades, according to quality; and for each group thus formed separate rates have been worked out for each of the four principal classes of land, *viz.*, irrigated, *sailáb*, superior unirrigated, and inferior unirrigated. These rates are shown in the statement attached.

Manner of using these rates.

7. In order that work may not be increased by the addition of another register to the large number already maintained, the Financial Commissioner has sanctioned the use in this district of the annexed form of Abstract Village Note-Book in place of that ordinarily prescribed.

Entries in columns 6, 9 and 19 to 23 of Register.

All the entries will be made in the Sadar. For those regarding the area of crops and the calculation in columns 19 to 23, each patwari will be supplied with loose sheets in the following form :—

Tahsil *Assessment Circle.* *No. and name of village.*

Harvest.

Class of soil.	Sanctioned crop rates.			Present harvest, area of crops with detail.				
				Harvested in acres.	Failedin acres.	Demand by crop rates on area harvested.		
	Rs.	A.	P.			Rs.	A.	P.
Irrigated								
Sailáb								
Hail and báráni I								
Maira and rakkar								
Total ...								

Actual demand of harvest, Rs.

Percentage of demand by crop rates on actual demand.

A list of the crop rates of each village has been supplied to each patwari, and also entered on the opening sheet of his village note-books. He has also been supplied with a ready reckoner for the conversion of local areas into acres. The procedure will be as follows:—

After completing the ordinary crop abstract returns of a harvest, the patwari will fill in the supplementary crop abstract form shown above and send it with the crop abstract to the tahsil office kánúngo.

The tahsil kánúngo after checking the entries in these supplementary abstracts will send them in original to the Sadar. He need not wait until all the abstracts are received, but should send them in from time to time as a sufficient number accumulates. The clerk in the District office entrusted with the work, who must be capable of writing neat figures in a very small space, will then fill in columns 6—9 and 19—23 of register, having first checked the calculation of the *jama* by crop rates; and if proper arrangements have been made, will be able to do a considerable part of the work while the *girdáwari* s still in progress.

In the case of the rabi returns all entries relating to the *jama* by crop rates must be made in the first instance in pencil to be inked after the returns of the *zaid* rabi come in; they cannot be deferred altogether till then.

The space allowed for the double entries in columns 19—21 being very small, the useless repetition of the revenue actually payable should be avoided; in the majority of villages the revenue remains unchanged for a long series of years; and it is unnecessary to make a fresh entry until a change occurs. The settlement entry in these columns should be the gross assessment announced without regard to reductions due on protective leases, and except in villages subject to di-alluvion it will seldom need alteration.

Entries in remaining columns.

8. The remaining columns of the register can only be filled in after the *jamabandis* have been prepared and the accounts for the year have been closed, but it is necessary that the work should be completed if possible before the 1st November when the kharif crop returns begin to come in. The procedure should be as follows.

The patwari will be supplied with loose abstract sheets in the following form:—

Supplementary annual abstract of village Assessment Circle,———— Tahsil.

Year.	Cultivated area of the year.			Number of wells in use.	Total cultivated area transferred by sale during the year.			Total cultivated area held under mortgage.		
	Irrigated.	Unirrigated.	Total.		To new agriculturists.	To new agriculturists.	Total.	By new agriculturists.	By old agriculturists.	Total.

These abstracts should be filled in by the patwari and sent by him along with his annual returns to the tahsil office kánúngo, by whom after they have been checked they will be sent to the Sadar Office; and the entries in columns 2 to 5 and 13 to 18 of the registers will then be filled in.

In order to obtain correct entries regarding suspensions, realizations and balances the tahsil office kánúngo will have a register in the following form:—

Village *Suspensions, Realizations and Balances.*

Suspension during the year.		Realizations of suspended arrears.		Balance suspended arrears.

This register will be bound up by assessment circles; the name of the tahsil and assessment circle being written on the outer cover. Immediately after the close of the year (30th September) the figures for each village will be copied by the tahsil kánúngo from the accounts kept by the tahsil wásil báqi navís, and each register as it is completed will be forwarded to the Sadar in original where the entries will be made in the village abstract registers.

9. The register entries (column 22 or 23) will enable the Collector to single out at a glance the villages in which the actual demand is largely in excess of what they ought to be able to pay: but it need not be said that blind reliance on these or any other statistics is the last thing that is intended. It will be found desirable, therefore, to take a preliminary report from tahsildars, which should reach the Collector a fortnight before the *girdáwari* is to begin, and which should take the form of a list merely of the villages in the tahsildar's opinion likely to need suspensions: the object of getting such a report is two-fold; it will enable the Deputy Commissioner to make proper arrangements for the inspection during the *girdáwari* by an Assistant Collector of the 1st grade of the tracts requiring special attention; and it will oblige the tahsildar to form some sort of opinion on the facts, and not, as some are inclined to do, to rely implicitly on the crop returns, which will often mislead. There is no part of the duties of the subordinate revenue establishment which is attended with greater difficulty, or is performed with less success, than the proper estimation of the relation between the crop on the ground and the imaginary average crop on the same sort of soil; and in consequence the value of the crop returns is greatly diminished by inaccuracy in the *kharába* deductions: moreover, it often happens that the crop deteriorates after the *girdáwari* is made: and in bad years it is also useful to remember that the standard normal crop with which inspecting officers mentally compare the crop on the ground, is apt to vary insensibly with the general character of the harvest; so that *kharába* deductions are likely to be least adequate precisely in those seasons in which it is of most importance that they should be accurate.

Preliminary report by tahsildars before the crop inspection.

10. For the inspection during the *girdáwari* of villages in need of attention, the Assistant Commissioner of Pind Dádan Khan should ordinarily be held responsible to the extent of his Sub-division, the Revenue Assistant of the District performing this duty elsewhere: but in years of widespread crop failure the former at least is likely to require some assistance.

Girdáwari inspections.

11. The subsequent detailed proposals regarding suspensions and the realization of arrears should be submitted by the tahsildar through the officer who has made the inspections referred to in the preceding paragraph, with whom the tahsildar will usually have discussed the recommendations that he proposes to make. The statements submitted should show, in addition to the other particulars prescribed, the *jama* by crop rates for that harvest. Should *takávi* outstandings be on a large scale, the amount due from each village for that harvest should be also entered as well as any unsuspended arrears outstanding on 15th March (kharif arrears) and 1st October (rabi arrears); for anything remaining on those dates may be taken to have been paid from the harvest following that in which they fell due: but such arrears ought not to occur.

Subsequent detailed reports.

12. To begin with, it will be well to make the tahsildars report as to the condition of all villages of which the actual demand is more than double the demand by crop-rates; if it is found after some experience of the working of the new assessments that this leads to unnecessary work, some alteration can be made in what may be termed the "danger rate"—the figure in columns 22 and 23 which may be taken to show that there is a *primâ facie* case for enquiry: it may be found expedient to fix a lower limit than 50 per cent. proposed above. It is obvious, however, that a good deal depends on the character of the preceding harvests; 50 per cent. would be too high a limit after a long series of good harvests, but it would be too low after a number of bad ones; the point is therefore one as to which in special circumstances special orders may be necessary.

Danger rate.

13. Having had his attention drawn to a village, the Collector will consider the entries in columns 22—23 for the current and preceding harvests, which, with the aid of his local knowledge (or failing that, the brief settlement remarks as to each village on the 4th page of the register form), will in most cases enable him to judge how far the proposals of his subordinates can be accepted: in cases of doubt the detailed crop return may sometimes be referred to with advantage. He must be prepared for a considerable divergence of the actual demand from the demand by rates: for the reasons given in paragraph 9 it is necessary to allow for a large margin of error; and it may be added that in a very good harvest the crop *jama* of villages in the lower grades is likely to be too low, in proportion to that of the higher grade estates, than is the case in an ordinary season: the reason is that in very favourable conditions there is a certain levelling up, the yield on good and poor land differing less than usual; and to some extent the converse also is true, that in a bad year the *jama* by crop rates is likely to be unduly high in superior villages when compared with those of lower grades.

Use of the Register.

As there is only one set of crop rates for the two harvests, and the rabi crops are more valuable than those grown in the kharif, the crop *jama* will (other things being equal) tend to be too high in the kharif and too low in the rabi.

14. In using the register, columns 19 to 23, it will always be well to bear in mind the manner in which the crop rates have been arrived at: they are calculated

Further considerations regarding *jama* by crop rates.

to bring out on the average the fixed assessment of the circle as a whole: that fixed assessment is itself much below the theoretical half assets demand, see paragraphs 42 to 67 of Final Report. The half assets estimate again is based on very moderate assumed prices, of which the following are the most important:—

	Wheat.	Bajra.	
Jhelum and Pind Dádan Khan	25	32	sérs per rupee.
Chakwál and Tallagang	28	35	" " "

The extent by which current village prices differ from the above rates should be taken into consideration in cases of doubt: but it should not be forgotten that high prices are of advantage to the zamíndár only so far as he has surplus produce to dispose of.

C.—General Observations regarding Suspensions and Realization of suspended arrears.

General observations.

15. The following observations appear to be justified by the experience of recent years: but much depends on the circumstances of the moment, and neither these nor any other rules are always applicable.

Kharif failures.

(1). The kharif produce is used chiefly to feed the people and their cattle: much of the kharif demand is paid from the proceeds of the rabi harvest preceding: it follows that a moderately bad failure of the kharif, following a tolerable rabi, will not ordinarily necessitate suspensions. This is not, however, the case if the kharif failure is so bad that grain and fodder are insufficient to tide over the long 7½ months between the harvesting of the kharif and the reaping of the following rabi: the distress is then very great, especially when (as is probable in such a season) the rabi oilseeds, which provide green food both for man and beast, are backward.

(Note.—Certain villages depend more on the kharif than the rabi: *e.g.*, the villages from Hun to Nara, south of the Tilla range: the Thal and Phaphra circles of Pind Dádan Khan depend much more than other parts of the district on their kharif).

Rabi failure.

(2). The rabi being the important harvest, a moderately bad failure will probably require suspensions unless the two preceding crops at least have been well up to the average. But a moderate failure in this harvest may sometimes be retrieved by the prospect of a good kharif: the autumn harvest is reaped little more than four months after the rabi; and crops such as *bájra, jowár* and maize are available for food even before they ripen, owing to the practice of picking the ears for cooking as soon as the grain forms. Moreover, the loss of the rabi fodder crop is not felt immediately, unless the failure is very bad indeed.

Amount of suspensions and realizations.

(3). Suspensions should as a rule be either of the whole or of half the demand: to suspend a quarter is not worth while: and if a village is in such a bad way that it cannot pay even half, it will seldom be advisable to realize anything at all. Fractions that will not be readily understood by a proprietary unable to count above twenty should be avoided.

In the same way realizations of suspended arrears should be in even annas per rupee of the current demand on the holdings liable for the arrears: usually four annas or a multiple of four. It may occasionally be worth while to realize two annas per rupee, but only for special reasons should this be done; otherwise either four annas should be taken or nothing.

Realizations in various tracts.

(4). The amount realized may, as a rule, be eight annas per rupee if the harvest is fairly good, but it will not ordinarily be wise to take more: it is better to take too little than to take too much, and injudicious realizations of arrears do great harm. In tracts like Tallagang or the Pind Dádan Khan Thal, where holdings are large, and the revenue generally light owing to the uncertainty of the cropping, one really good harvest goes far to set the zamíndárs on the way to prosperity, and arrears can quickly be realized: in such villages one rupee per rupee may be taken without hesitation, provided the crops are really good, and no long sequence of bad years has gone before. In tracts like the Jhelum Pabbi, where holdings are small and the demand high, the people are much less likely to get into difficulties, as the cropping is more certain; but if they do, recovery will be slower.

Realization in the two harvests.

(5). Realizations should not be made in the kharif following a bad rabi, (unless in villages where the kharif is the really important crop), no matter how good the kharif may be: though it may for exceptional reasons become advisable to take a nominal amount of arrears; this was done, for instance, here and there in this district a few years ago, because the people were beginning to think that the arrears due from them would never be realized, and it was desirable to remove this impression.

Realizations can, on the other hand, usually be made on an average rabi crop even though the preceding kharif was bad: but obviously in this as in all cases the circumstances of the preceding harvests must be carefully considered.

(6). The importance of the prompt disposal of all questions relating to suspensions and realization of suspended arrears, cannot be too strongly insisted upon.

Statement showing Crop Rates adopted for use in connection with scheme of suspensions in Jhelum District.

Paragraph 6 of the Note.

Tahsil.	Assessment Circles.	Irrigated.			Sailab.			Superior barani.			Inferior barani.		
		I.	II.	III.	I.	II.	III.	I.	II.	III.	I.	II.	III.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Jhelum ...	River Bank	5 0 0	4 0 0	3 0 0	2 8 0	1 12 0	1 0 0	2 4 0	2 0 0	1 8 0	1 4 0	1 0 0	0 12 0
	Maidán	5 0 0	4 0 0	3 0 0	2 0 0	1 8 0	1 0 0	2 8 0	2 0 0	1 8 0	1 8 0	1 4 0	1 0 0
	Khuddar	7 0 0	6 0 0	5 0 0	...	...	...	2 8 0	2 0 0	1 8 0	1 4 0	1 0 0	0 12 0
	Pabbi	6 0 0	5 0 0	4 0 0	...	...	...	2 12 0	2 8 0	2 4 0	1 8 0	1 4 0	1 0 0
P. D. Khan	Hills	6 8 0	5 0 0	4 0 0	...	...	...	2 12 0	2 4 0	1 8 0	1 8 0	1 0 0	0 12 0
	Phaphra...	4 0 0	3 4 0	2 8 0	...	...	...	2 8 0	2 0 0	1 8 0	1 4 0	1 0 0	0 12 0
	Thal	2 8 0	2 4 0	2 0 0	2 8 0	2 0 0	1 8 0	1 12 0	1 8 0	1 4 0	1 0 0	0 12 0	0 8 0
	River Bank	3 0 0	2 4 0	1 8 0	2 8 0	2 0 0	1 8 0	1 8 0	1 4 0	1 0 0	1 0 0	0 12 0	0 8 0
Chakwál ...	Lundi Patti	6 0 0	5 0 0	4 0 0	...	...	...	2 4 0	1 12 0	1 4 0	1 2 0	0 12 0	0 8 0
	Dhanni	6 8 0	5 8 0	4 8 0	...	...	...	1 12 0	1 8 0	1 0 0	1 0 0	0 12 0	0 8 0
Tallagang ...	Tallagang	6 0 0	5 0 0	4 0 0	...	...	...	1 4 0	1 0 0	0 12 0	0 10 0	0 8 0	0 6 0

Mauza. No. Tahsil. Assessment Circle. Class. Crop Rates.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Year.	Cultivated area of the year.			Number of wells in use.	Area of crops.							Total cultivated area transferred by sale during the year.			Total cultivated area held under mortgage.			Total land revenue actually payable (*in black*), and as calculated by crop rates on harvested area (*in red*).			Per centage of demand by crop rates on actual demand.		Suspensions, realizations and balances.						Remarks.
					Kharif.		*Rabi.*		*Total Crops matured.*														*Suspensions during the year.*		*Realization of suspended arrears.*		*Balance suspended arrears.*		
	Irrigated.	Unirrigated.	Total.		Harvested.	Failed.	Harvested.	Failed.	Irrigated.	Unirrigated.	Total.	To new agriculturists.	To old agriculturists.	Total.	By new agriculturists.	By old agriculturists.	Total.	Kharif.	Rabi.	Total.	Kharif.	Rabi.	Kharif.	Rabi.	Kharif.	Rabi.	Kharif.	Rabi.	
Settlement entry.																													
1895-96 ...																													
1896-97 ...																													
1897-98 ...																													
1898.99 ...																													
Total ..																													
Average ...																													

MUZAFFARGARH DISTRICT.

(PANDIT HARI KISHAN KAUL, SETTLEMENT OFFICER.)

I.—SECURE AND INSECURE AREAS.

INSECURE TRACT.

The only tract in this district which has been classed as insecure is the Thal Assessment Circle of Tahsil Sináwán, which has been assessed to a fluctuating land revenue demand but has been given a fixed grazing assessment. In order to give the necessary relief in the grazing assessment, the concession embodied in the following rule has been sanctioned by Government.

" In years of drought and cattle disease, when cattle migrate to other parts, or die out, the Collector will, subject to the control of the Commissioner, remit such portion of the demand fixed at settlement as appears necessary in each village."

SECURE TRACT.

All the remaining portion of the district placed under fixed assessment has been classed as secure.

As regards this tract, rules for remission of revenue in cases of—

(1) permanent failure of canal water,

(2) abandonment of a well,

(3) destruction of a garden or mango trees,

are given separately.

In cases of temporary failure of a canal or of excessive inundation of lands within the secure tract, it may be found necessary to grant temporary relief. For this purpose the average cropped area on which the fixed assessment of each village was based has been noted in the village abstract note books.

Whenever the cropped area of a year falls more than 25 per cent. short of the above-mentioned figure, the desirability of suspending a part of the revenue, proportionate to the deficiency, should be considered by the Collector.

II.—SCHEME FOR SUSPENSIONS AND REMISSIONS.

RULES.

1. Land assessed below rates. No remission.

Except in case of continuous failure.

And not then if the revenue is very light.

I.—No remissions should ordinarily be allowed either for total or partial failure of canal water when the total assessment (fixed and remissible) of the well or patti is much below rates, for it will be considered that the assessment of the holding shows that allowance for such failures has been made in the assessment. The only exception to this rule will be when a severe failure, resulting in large diminution of cultivation or great loss of crops, occurs for several consecutive years. The Deputy Commissioner may then grant some remission if he thinks the assessment, though much below rates, has become temporarily oppressive owing to the continuous failure. But if the assessment is not merely much below rates, but is exceedingly light and trifling in amount, then no remission should be allowed under any circumstances.

Explanation of "assessed below rates."

Explanation.—The total assessment of a holding will be held to be below rates if the sanctioned revenue rates of the circle (canal and well or canal alone as the case may be) when applied to the average annual cultivated area as ascertained by the Settlement measurements and subsequent girdáwarís give a product above such total assessment.

No remission if canal water is applied to some holdings to the neglect of others.

II.—No remission should be allowed if it appears that the applicant has intentionally failed to take water and to cultivate the well or patti in question for the purpose of increasing the cultivation of other wells or pattis in which he is interested.

All river floods and drainage irrigation to be held to be canal irrigation.

III.—As it is difficult to distinguish irrigation or moistening by river or rain drainage floods from irrigation by canal water, all such moistening which has benefited a well or patti will be counted as canal irrigation in dealing with claims to remission.

IV.—When the total assessment of a well or patti is up to, or but little below, the canal and well, or canal alone, revenue rates of the circle, the following rules will apply :—

2. Land assessed at revenue rates.

(1). If no canal water is received during the season, or if the crops sown are entirely spoilt by the canal ceasing to flow, a remission should be granted provided of course that rules II and III do not apply.

Total failure entitles to complete remission.

(2). If, however, the failure is only partial, that is, if some canal water is received during the season and some crops are grown with its aid, no remission should be allowed merely because the supply has been below the average, for the revenue rates were so pitched as to allow for a considerable degree of fluctuation in the amount of canal water received.

Partial failure does not necessarily entitle to any remission.

(3). Some remission should, however, be allowed if the partial failure is both severe and continuous, that is, if in two or more consecutive years the supply of water is so scanty and inopportune as to cause much injury either by diminishing the area of cultivation or by preventing the cultivation of the usual proportion of the superior crops or by causing part of the crops sown to dry up.

Unless it is continuous and causes much injury.

SIRSA—FAZILKA SETTLEMENT.

(MR. C. M. KING, SETTLEMENT OFFICER.)

A.—FAZILKA TAHSIL.

1. The whole of the Hithar circle of the Fazilka tahsil is under fluctuating assessment with the exception of Rs. 1,000 assessed on wood and grass. In this circle, therefore, neither suspensions nor remissions will ever be necessary except on account of some wholly unforeseen circumstance.

The Hithar circle.

2. The Utar circle has been placed under a fixed assessment calculated on a dry rate basis. There is in addition a fluctuating assessment which varies according to the crop matured. The Utar circle is chiefly dependent on the local rainfall and on irrigation from inundation canals. Eight villages receive escape irrigation from the Sirhind Canal. There are only 41 wells in the whole circle. The rainfall is exceedingly precarious and the irrigation from the inundation canals is most uncertain, as is also the escape irrigation from the Sirhind Canal. For these reasons the whole of the Utar circle must be classed as insecure. The standard crop rate which was my main guide in distributing the assessment of the circle over villages is 7 annas per acre matured, but ordinarily the people can pay considerably more than this without inconvenience. In this case I have fixed 14 annas per acre as the danger rate. Whenever the fixed instalment payable at any harvest falls at more than this rate on the matured area of any harvest, the estate should be visited by the Sub-Divisional Officer. It by no means follows that suspension will be necessary whenever this danger rate is exceeded. In many cases large areas of land are purposely left uncultivated by the owners who derive considerable profits from grazing. In such cases suspension would of course be quite unnecessary. In almost every case suspension will not be necessary if the preceding harvest has been good or even fair. In a few cases also where the prospects of the succeeding harvest are very good suspension will not be necessary even if the preceding harvest has been bad. But in every case where the danger rate is exceeded the estate should certainly be visited. In most cases only a cursory inspection will suffice to show if suspension is necessary or not.

The Utar circle.

3. Every village in the Rohi circle receives some irrigation from the Sirhind Canal. There are, however, some villages where the irrigation is trifling compared with the total area cultivated. Such are a few villages on the Sirsa border and some in the extreme south-west, about Usman Khera. There are also a few villages in the middle of the circle which fall between the two branches of the Sirhind Canal and receive little irrigation from either. With the exception of these villages, a complete list of which is to be found in the margin, the whole of the Rohi circle may be classed as secure. The standard matured area rate used by me in distributing the assessment over individual estates was 6¼

The Rohi circle.

Kilanwali.	Khairpur.
Burj Khera.	Bishanpur.
Kakhanwali.	Bhagu.
Pajawa.	Rajpura.
Mahrana.	Aruwali.
Dabwali Dhab.	Usman Khera.
Gurusar.	Ghillu.
Jodhpur.	Ram Kot.
Bahadur Khera.	Suphera.
Bhagsar.	Raniwala.

annas per acre. This rate is exceedingly low. The soil of the insecure village in this circle is in most cases equal to and better than that of the Utar villages, even in the worst years a certain area receives canal irrigation. For these reasons I think that the danger rate in the Rohi circle should be higher than in the Utar circle. I have fixed it at Re. 1-4-0 per matured acre which is more than three times the standard matured area assessment rate.

Limit within which suspended land revenue may be collected.

4. Throughout the insecure area of the Fazilka tahsil the assessment is exceedingly light, and if the harvest is a good one, the affected villages can frequently pay the whole of the current instalment plus one year's assessment with ease. More than this should not be taken. Thus the limit fixed by me is one year's land revenue at each harvest. In the exceptional case where two years' land revenue is outstanding and two succeeding harvests have been very good it will be possible to collect in one year three years' land revenue, *i.e.*, the current demand and two years' arrears. In deciding how much should be collected the whole area matured should be multiplied by the danger rate. The excess over the current harvest's demand represents the extreme limit of the extra collection. It is convenient in making the collections to fix them at the nearest quarter of a year's land revenue less than the excess, *e.g.*, a village the annual assessment of which is Rs. 1,000 payable in equal instalments at each harvest has Rs. 500 under suspension. The danger rate multiplied by the matured area gives Rs. 836. I would collect Rs. 250 in addition to the demand of the current harvest. If the danger rate multiplied by the matured area gave anything less than Rs. 750, I would not collect any arrears. This of course is only a very rough guide to collections just as the danger rate itself is a rough guide to suspension.

Arrears to be remitted.

5. In every case in which the arrears of suspended land revenue exceed two years' jama, application should at once be made to have the excess remitted. Considering the low pitch of the assessment in the insecure tract a debt of two years' land revenue can easily be borne. More than this means that the estate affected has had a remarkable succession of bad harvests, and this fact in itself lessens its capacity for future repayment. For this reason I do not think that the arrears should be allowed to accumulate beyond two years' land revenue.

B.—Sirsa Tahsil.

The Rohi circle.

6. Practically the whole of the Rohi circle of the Sirsa tahsil is dependent on the local rainfall. There are a few villages to which the Sirhind Canal has been extended, but the irrigation is for the most part escape irrigation, and in every case scanty. I consider therefore that the whole of the Rohi circle should be classed as insecure. The standard matured area rate used by me in distributing the assessment over estates was 9 annas per acre. The harvests in this tract are exceedingly precarious, far more so than in the insecure villages of the neighbouring Fazilka tahsil, where every village has some regular irrigation. For this reason I think that the danger rate in Sirsa should be lower than the rate in Fazilka. I therefore fix the rate at Re. 1 per acre.

The Bagar circle.

7. The whole of the Bagar circle is entirely dependent on the local rainfall. The soil is very sandy and the outturn in the best of years is not heavy. On the other hand, the pitch of the assessment is very low. The standard matured area rate used by me in distributing the assessment over individual estates was 6 annas per acre. I consider that in this circle the appropriate danger rate is 12 annas per acre. The rate must be kept low not only because of the low normal outturn, but because a great part of the cultivated area is held by occupancy tenants paying cash rents.

The Nali circle.

8. In the Nali circle there are 39 villages wholly or partly under fluctuating assessment, no suspensions ought ever to be necessary in the area under fluctuating assessment. Excluding this area (*i.e.*, the area actually under fluctuating assessment in each estate) the remainder of the circle may be divided into three parts, namely, (1) the part of the circle bordering on the Rohi circle and also a small area between the old and new beds of the Ghaggar, (2) that part of the circle which borders on the Bagar circle and the Bikaner State, and (3) that part of the circle which comprises the old bed of the Ghaggar. Part (1) resembles the Rohi circle entirely and is almost wholly dependent on the local rainfall, the exception being a few villages which receive a little irrigation from the northern Ghaggar Canal. I class the whole of this part as insecure, and fix the same danger rate as for the Rohi circle, namely, Re. 1 per acre. Part (2) resembles the Bagar circle. A few villages near Ellenabad receive a little irrigation from the Southern Ghaggar Canal, but the irrigation is very uncertain. I class the whole of this part as insecure and fix the same danger rate as I have fixed for the Bagar circle, namely, 12 annas per acre. Part (3) receives some irrigation from the Western Jumna Canal. The irrigation in the case of the marginally-noted villages is good, and I class these villages as secure. The rest of

Mochiwali.	Bhaunpur.
Patli Dabar.	Kanganpur.
Narel.	Khairpur.
Shakar Khera.	Sirsa.

area in this part I class as insecure. The soil of this insecure tract is an exceedingly hard clay, which produces either a good crop or else nothing at all. It follows that a danger rate is not of much use as a guide. A portion of this part receives a little irrigation from the Western Jumna Canal, and, taking this fact into consideration, I fix the danger rate at 14 annas per acre.

Jodhka.	Fatehpur Baidwala.
Suchan.	Phulka.
Kotli.	Bajeka.
Baha-ud-din.	Shahpur Begu.
Rasulpur.	Rangri Khera.
Sikandarpur.	Shahidanwali.

In the case of estates lying partly in part (3) and partly in part (1) or (2) of the Nali circle, it will be necessary to apply in each case the appropriate danger rate. If the sum of the results so obtained is less than the assessment of the estate, the estate must be visited and its circumstances inquired into on the spot. The estates where this procedure will have to be adopted are named in the margin. In the case of villages partly under fixed and partly under fluctuating assessment, the appropriate danger rate will be applied only to the area under fixed assessment which should be treated as a separate estate. The fact that in such a mixed estate the area under fluctuating assessment has had a good harvest is not a sufficient reason for not suspending the revenue of the fixed area if otherwise suspension would be necessary, because the fluctuating assessment is a full one, and I never intended that any portion of the fixed demand should fall directly or indirectly on the fluctuating area.

Limit within which suspended land revenue may be collected.

9. As in the case of Fazilka, I am of opinion that not more than one year's suspended land revenue should be collected at any one harvest in addition to the demand of the harvest. Experience in Sirsa has shewn me that even when the whole year's revenue is payable at one harvest, the people can in a good year easily pay up the whole of a year's arrears as well as the current demand. It might be thought that in such a case it would be possible to collect two years' revenue in a harvest for which there was no demand. Doubtless this would be possible, but I do not think it advisable. The danger rates should be used to indicate roughly the amount of land revenue which can be collected at each harvest (see paragraph 4 above).

Arrears to be remitted.

10. As in the case of Fazilka, I think that, whenever the amount of suspended arrears exceeds two years' revenue, application should at once be made to have the excess remitted.

ATTOCK TAHSIL.

(MR. BUTLER, SETTLEMENT OFFICER.)

The insecure parts of the tahsil to which these instructions apply, are—

(1) the villages of Adalzái and Ababakra in the Chhachh ;

(2) the Sarwala Assessment Circle ;

(3) the Nala Assessment Circle.

I. Duties of the patwari.

(1). In making up the jinswár statement at the conclusion of each girdáwari the patwari should, besides the usual totals for nahri, sailáb and baráni which will be shown in the body of the statement, give in the margin details for every sub-class of nahri ekfasli, sailáb and báráni for which a separate rate has been framed in the báchh. He will obtain this information from the khasra girdáwari which has been prepared in a form suitable for the purpose and will copy the jinswár statement in this form into the Lálkitáb.

(2). The patwari will also make a report on the back of the jinswár statement as follows:—

"At settlement the following rates were fixed in the báchh—

Nahri.
Ekfasli.
Sailáb.
Báráni.
} (N.B.—Enter the various rates with the names of the sub-class, if any).

and the total assessment on these classes came to Rs. ______. If the rates be applied to the matured areas of the present and the last harvest, for the same soils, then the assessment comes to Rs. ______."

No reference is necessary to the cháhi, ábi or nahri dofasli rates or areas, and this report should not be copied into the Lálkitáb.

II. Duties of the office kanungo.

On receiving the jinswár statements the office kanungo will make out for the tahsildar a statement in the following form :—

1	2	3	4	5	6	7	8		9
Assessment circle.	Village with No. hadbast.	Amount of outstanding arrears by harvests (and a note as to what proportion they bear to the current instalment).	Amount of current instalment.	Total due for collection.	Amount of annual assessment due on the nahri ekfasli, sailáb and báráni lands, omitting fractions.	Amount brought out by applying the double báchh rates to the matured area of the current and previous harvest, omitting fractions, *i.e.*, the amount will be double the amount reported by the patwari in the jinswár statement.	COLUMN 7 LESS COLUMN 6.		REMARKS.
							Plus.	Minus.	

III. Duties of the tahsildar.

The tahsildar should examine the statement in the presence of the field kanungo of each circle and should discuss the position of affairs with him. If column 8 shows a minus quantity or only a very narrow margin of profit, he should make special enquiries, but he should not be bound down by the apparent state of affairs, but should find out the state of the cattle and of fodder stocks, the approximate nature of the yield as compared with ordinary years, and in particular whether any damage has been sustained since the girdáwari was made. There is peculiar liability to this in the case of gram, especially in the Sarwala, and of tárámíra in the Nala circle. The tahsildar should also consider the extent of the well cultivation, but it should be remembered that in many villages the wells are largely owned by "málikáná kabzá" "mokarraridárs" or occupancy tenants whereas the báráni lands belong to the proprietary body. Again in many villages cash rents are taken on a very large area, and in a bad year the tenants still pay with the help of remittances from relations in service or by going to work in cantonments or elsewhere. In such cases no relief is required.

2. When he has studied the statement and has questioned the field kanungo it will be open to the tahsildar if the results are wholly favourable to ask the Deputy Commissioner's permission to close the enquiry. If, however, there is any doubt the tahsildar should make a tour in the parts affected and ascertain whether suspensions are asked for, and should the harvest be good but there be arrears to be collected, a similar tour should be made to the villages affected. He should visit the following places starting from Campbellpore and going from one to the other keeping his eyes open as he goes : (1) Barota, (2) Choi Gariala, (3) Akkori, (4) Bolianwal, (5) Arang, (6) Sakabad, (7) Kot Sandki, (8) Chukra Bukra, (9) Ghazi Kohli, (10) Bajar, (11) Bhabisan, (12) Labttathi, (13) Jahanabad, (14) Pind Mehri, (15) Bhallar Jogi and down the Haro to (16) Bafahad, then *viâ* Jallu to (17) Gharshin and so to (18) Hatti across the Maira and not by the Grand Trunk Road and then to (19) Mirpur Hakim and so back to Campbellpore across the sandy Maira. Such a tour should only take 10 days, and on its completion a detailed report should be made to the Deputy Commissioner. It is not meant that the 19 villages mentioned above are necessarily weak. They merely mark the route to be taken. The noticeably weak villages are—

1. In the Chhachh—
   Adalzai, Ababakra.
2. In the Sarwala—
   Barota, *Bagh Nilab.*
3. In the Nala—
   Pind Trer, Kawa, *Bolianwal,* Sakabad, *Arang,* Kaziabad, Chukra Bukra, Pattargarh, Bajar, Bhalesar, Kanwan, Pind Mehri, Jahanabad, Boti Pind, Gunga Pind and Jallu ; but in years of repeated drought many of the purely báráni villages in the Nala ask for suspensions which may be readily given. As a whole the people do not ask for suspensions unnecessarily, but the Trers and Tarklis are not above suspicion.

IV. Duties of the Collector.

The Collector should see that the tahsildar makes the tour prescribed above in all cases of doubt, and should recollect that it is the Nala Circle which requires most watching. He would also do well to distrust considerably any report founded on the statement prescribed for the tahsildar's assistance under II above, unless the results have been checked on the spot. He should remember that at Campbellpore he has the Trer villages within an easy ride, and that their condition is a good guide to the need of

further enquiries in the rest of the Nala. In making suspensions he should ordinarily suspend half or the whole of the instalment due on account of crops grown on the soils for which a danger rate has been framed. As a rule, it will be prudent not to collect any part of the arrears at the first good or average harvest after that on account of which a suspension has been granted. But an exception may be made if the harvest is a bumper one. Special care must be taken about the recovery of arrears with the kharif instalment. The Deputy Commissioner should consult the village and pargana note-books to see whether the estate has any kharif to speak of, and, except in the nahri villages, should not force the pace at that harvest. Usually the total ordered for collection including arrears should not exceed 1½ times the demand of the current harvest unless that harvest is one of very unusual excellence. Any arrears which have been outstanding for more than three years may be reported for remission.

RAWALPINDI DISTRICT AND TAHSILS FATEHJANG AND PINDIGHEB IN THE ATTOCK DISTRICT.

(MR. KITCHIN, SETTLEMENT OFFICER.)

A new form of *pargana* note-book has been sanctioned by the Settlement Commissioner, of which a copy is among the appendices to the Final Settlement Report. The Settlement Officer's assessment notes have been copied into the *pargana* note-books, and they will be kept at head-quarters in the charge of the district kanungo for the use of the Deputy Commissioner. The first entry, *viz.*, the settlement entry, is the foundation of the scheme of suspensions. This has been prepared from the crop returns of the ten years ending with 1905-06. Columns 9 and 10 show the rate of incidence of the new demand for both kharif and rabi crops to the total annual matured area of 10 years. The proportion of the kharif and rabi crops on the total annual matured area varies so widely in individual villages that it appeared essential that different crop rates for the kharif and rabi harvests should be worked out.

2. In addition to the *pargana* books registers have been prepared for each of the assessment circles classed in paragraph 3 below as insecure, showing every village under four classes with a very brief note, in most cases a single line, descriptive of the circumstances of the proprietary body. Every village has been classified into four classes, distinguished by the letters A, B, C, D, the meaning of the four classes being, as follows:—

(A) Village secure, suspensions ordinarily never needed.

(B) Suspensions ordinarily only needed after a series of bad seasons.

(C) Suspensions needed only after bad harvests.

(D) Village insecure, suspensions needed after a single bad harvest.

In Statement C is given a copy of a part of the actual printed register of the Pindigheb tahsil prepared in the bilingual form. A copy of these registers has been given to the Deputy Commissioners and a copy in the vernacular has been placed in each tahsil. The class of the village has also been entered in the *pargana* book and in every village note-book. The register gives in the briefest possible form the concentrated experience of the Settlement Officer as regards the circumstances of each village.

3. Of the six tahsils comprised in the Rawalpindi Settlement the following are classed as insecure—

District.	Tahsil.	Circle.
Rawalpindi	Rawalpindi	Kharora.
Attock	Gujar Khan	Jatli.
	Fatehjang	Whole tahsil.
	Pindigheb	Ditto.

The tahsildar should prepare for every village in each of these circles a suspension statement in the ordinary Form B every harvest, unless in a good year he has previously obtained the Deputy Commissioner's sanction not to prepare it. In circles classified as secure the suspension statement should not be prepared unless the Deputy Commissioner has expressly ordered its preparation. This statement will be in the ordinary form B, but in column 3 of that form the tahsildar will enter the class of the village A, B, C, or D

while in column 4 will be shown the normal rate of incidence of the harvest taken from the *pargana* note-book or from the new suspension register. In column 7 will be shown the danger rate of the harvest taken from the latter register. Where the incidence of the revenue per acre of matured crop is higher than the danger rate, there will be *primâ facie* a case for suspensions, but everything depends on the class of the village and the character of previous harvests. All rates of incidence are in annas per acre cropped; pies are excluded, the nearest anna being shown. This should always be the rule in preparing suspension statements, six pies being treated as one anna.

The patwari should note in the remarks column of the *jinswár* statement in the village note-book, the incidence of the demand on the matured area, and the state of the fodder-supply and of the cattle.

4. In Statement B are given the danger rates which have been fixed for the assessment circles which are classed as insecure. In no assessment circle are there more than three classes of danger rates, while in several circles the number is reduced to two. Separate rates for the kharif and rabi harvests are essential. To adopt the same rates for both harvests would make the scheme of suspensions more than useless, it would make it misleading and dangerous.

5. There are certain general considerations regarding suspensions and realizations of suspended revenue which it is desirable to mention, and in this particular acknowledgment is due to Mr. Talbot's Jhelum suspension scheme.

(1) The kharif is the cattle crop and the rabi is the people's crop, except where maize is grown. Suspensions are not necessary for a poor kharif following a fair rabi, where there is moisture for rabi.

(2) A failure of the rabi crop will always necessitate suspensions in all "D" villages and in most "C" villages.

(3) Suspensions should generally be of the whole, or one half. They should always be of a definite fraction of the demand. In the Rawalpindi District suspensions should not be given too freely, save in a series of bad seasons. The Fatehjang and Pindigheb suspensions should always be given freely and collected promptly.

(4) Suspended revenue should be realized in fractions of the current demand and generally less than 4 annas per rupee should not be taken. In the Rawalpindi district it will ordinarily be unwise to collect more than eight annas per rupee of the demand; for holdings are small. In Fatehjang and Pindigheb there need be no hesitation about collecting double the harvest demand in a good rabi harvest. It would seldom be wise to take more.

(5) It will very seldom be wise to collect arrears with the kharif demand, except in maize-growing villages, which very seldom need suspensions. In the Rawalpindi District, when there has been a series of bad harvests, it is ordinarily better to let the people have the first good crop to recover their food stocks. In Fatehjang and Pindigheb, where suspension must always be frequent, it is generally best to collect freely in the first good rabi, for the revenue demand is very light when the crop is good, and good crops are so infrequent that, if one is allowed to pass without collection, the arrears may remain altogether uncollected.

(6) The people should be consulted freely as to when suspensions are needed and as to how collections can be made. Except in the Nala circle of Fatehjang and in the Kharora circle of Rawalpindi and in Khattar villages generally, the people are good revenue payers and do not try to escape their obligations.

6. In the Government orders on the Fatehjang-Pindigheb Assessment Report it is laid down that suspensions in Fatehjang and Pindigheb should be freely and promptly allowed, remissions of suspended revenue being rarely granted. When good harvests occur no opportunity of realising arrears should be allowed to pass by, as the revenue is light. The remissions of sums which have been suspended for three years should not be granted automatically in Pindigheb and in the Nala and Gheb circles of Fatehjang without due consideration of the possibility of subsequent collection.

7. Tahsil maps with all estates classed as insecure coloured in red have been placed in the Deputy Commissioner's Office.

STATEMENT A.

VILLAGE No. TAHSIL ASSESSMENT CIRCLE REVENUE FIXED AT SETTLEMENT.

	Rs.
KHARIF	...
RABI	...
TOTAL	...

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Year.	Number of wells in use.	Cultivated area of the year.			Kharif Harvest.				Rabi Harvest.				Total crops.		Suspension during the year.		Realization of suspended revenue during the year.		Remission during the year.		Remaining under suspension at end of year.		Remarks.
					Area of crop.		*Revenue.*		*Area of crop.*		*Revenue.*												
		Irrigated.	Unirrigated.	Total.	Sown.	Matured.	Harvest demand.	Rate per acre matured.	Sown.	Matured.	Harvest demand.	Rate per acre matured.	Total area matured.	Rate per acre matured.	Kharif.	Rabi.	Kharif.	Rabi.	Kharif.	Rabi.	Kharif.	Rabi.	
Settlement Entry, 10 years' average 1896-97 to 1905-06.																							
1906-07																							
1907-08																							
1908-09																							
1909-10																							
1910-11																							
Average 5 years																							

STATEMENT B.

Danger rates in insecure circles expressed in annas per acre matured.

Tahsil.	Circle.	Kharif.	Rabi.	Kharif.	Rabi.	Kharif.	Rabi.
Rawalpindi	Kharora	32	24	24	20	...	...
Gujar Khan	Jatli	32	32	32	24	32	20
Fatehjang	Nala	40	24	32	20	...	...
	Gheb	32	20	24	16	...	...
	Soan	48	32	32	32	32	24
Pindigheb	Jandal	64	32	32	20	...	...
	Makhad...	40	16	20	16	...	...
	Sil	32	20	24	16	20	12

STATEMENT C.

Extract from Suspension Register, Tahsil Pindigheb.

Serial No.	Name of village.	Class.	Average crop rate. Kharif.	Average crop rate. Rabi.	Danger rate. Kharif.	Danger rate. Rabi.	Remarks.
31	Narara	B	12	8	20	16	Pathans. In taraf Narara suspensions should not be needed, but taraf Sudan Kheyl often wants relief. Papers and revenue are separate.
34	Nakha Afghanan ...	C	9	7	20	16	Pathans—an inferior village-owners not very poor.
35	Hadowali	D	10	8	20	16	Pathans—the worst of all the Pathan villages, needs care.
36	Injra	A	30	5	40	16	Koreshis—lazy—nearly half has been sold.
37	Makhad	A	21	10	40	16	The Khan pays nine-tenths of the revenue.
38	Rakhwan		25	6	40	16	Pathans—many camels and much military service—well-off.
39	Kani	B	19	5	40	16	About ⅔rds Pathans and ⅓rd Awan—barely fair circumstances.

MIANWALI DISTRICT.

(PANDIT HARI KISHEN KAUL, SETTLEMENT OFFICER.)

The insecure tracts fall under two heads:—

(1) Grazing assessment in the Bhakkar and Leiah Thal and the two villages of Mianwali which have been transferred from Bhakkar, and

(2) The Khudri circle with the exception of 4 villages, namely Massan, Nikki, Banni and Pihai and the villages of Saikia, Masit and Bhut in the Nahri circle.

As regards (1), the rule sanctioned by Government is that "instead of suspending the revenue in bad years, and trying to realize it when good years come round the Collector should be empowered, subject to the control of the Commissioner, to remit in a year of drought or murrain such portion of the maximum demand as he thinks necessary in each village, *i.e.*, there should be remissions and no suspensions" (paragraph 11 of Mr. Wilson's Review of the Assessment Report of the Bhakkar Leiah Thal tract and paragraph 5 of Punjab Government letter No. 136 S., dated 26th May 1903).

The following rules should apply to villages falling under head (2).

I. The following will be the danger rates in the Khudri circle (Mianwali) and Nahri circle (Isa Khel):—

Class of soil.	*Rate per acre of matured crops.*
	Rs. a. p.
Cháhi, Abi, Naledar and Hail	2 0 0
Other báráni	1 8 0
Nahri	2 0 0

II. When the danger rate applied to the area of matured crops of any particular insecure village in any harvest gives the demand fixed for that harvest, or more, no suspension will be necessary.

III. When the danger rate applied to the area of matured crops in a harvest in any village falls short of the demand fixed for that harvest, the question of suspending the whole or a part of the demand should be considered. For this purpose the danger rate should be applied not to the cropped area of that harvest alone, but to the total cropped area of that harvest and the preceding one. If the resultant does not fall short of the demand for the two harvests, no suspension need be given. But—

(*a*) if the total cropped area of the two harvests multiplied by the danger rates gives a sum less than the total demand of the two harvests but not less than 75 per cent. of it, one-fourth of the demand of the harvest should be suspended;

(*b*) if the sum is less than 75 per cent., but not less than 50 per cent., of the demand of the two harvests, half of the demand of that harvest should be suspended; and

(*c*) if the sum calculated as above is less than half the demand of the two harvests, the whole demand of the harvest should be suspended.

IV. For the recovery of arrears of suspended revenue, the revenue under suspension should be treated as part of the demand of the current harvest.

V. The above rules should be taken only as guides for the inspecting officer, who should however make his proposal after considering all other matters referred to in para. 16 (*iii*) of Revenue Circular 31. The question of outturn of crops will however have been considered in arriving at the area of matured crops.

VI. For the convenience of the Revenue Assistant and the Collector a statement in the annexed form should be prepared every harvest for the insecure villages and sent up by the patwari after the submission of the crop abstract.

VII. No remissions will ordinarily be necessary as a very good year generally follows after two or three bad years and the past experience has shown that in the good years it is possible to collect all the outstanding arrears. A longer period of drought may however necessitate remissions under the ordinary rules.

GURGAON DISTRICT.

MR. B. T. GIBSON, (SETTLEMENT OFFICER.)

Secure and insecure areas.

1. In this district estates can be classed as secure, insecure and very insecure, though the sub-division of very insecure villages has not been made. The only secure villages are those which are fully protected by the Agra Canal. Regarding these villages it must be borne in mind that if at any time the supply of canal water is largely reduced they may cease to be " secure."

Very insecure tracts are the following :—

(*a*) The Cháhát Khári circle of the Rewári tahsil.

(*b*) The Sáhibi circle of the Gurgáon tahsil.

(*c*) That part of the Gurgáon circle of the Gurgáon tahsil which comprises Mr. Channing's Dahar and adjoining Dahar circles.

(*d*) The 22 villages of the Bhur circle which formerly constituted the Hill circle of the Gurgáon tahsil.

(*e*) The eastern villages of the Sohna circle of the Gurgáon tahsil (Mr. Channing's Sailáni circle).

(*f*) The Dahar circle of the Nuh tahsil.

(*g*) The Chiknot circle of the Firozpur tahsil.

(*h*) The Khadar circle of the Palwal tahsil.

Of the above, the whole Chiknot circle, 19 villages of the Dahar circle, and parts of 5 villages of the Gurgáon circle are under fluctuating assessment, while the whole of the Khadar circle and the remaining villages of the Dahar circle can have a fluctuating assessment whenever they choose to ask for it.

Insecure tracts.—All the rest of the district is insecure, but is less likely to require suspensions than the tracts detailed in 2.

Guide to suspensions.

2. As the preceding paragraph shows, Gurgáon is an exceptionally insecure district, and suspension work will always be very heavy. Some arrangement is therefore necessary " whereby a busy Deputy Commissioner, perhaps new to the district, may be able at a glance to estimate with some correctness the paying capacity of large number of estates."

Jhelum Settlement Report, Appendix E, page 19, paragraph 5.

A new form of abstract note-book has been sanctioned for the district (Appendix A). These note-books will be kept at head-quarters in the charge of the district kanungo for the use of Deputy Commissioners. The settlement entry is the foundation of the scheme of suspensions. Columns 6, 7, 11, 12 and 16—19 contain in black ink the average cropping of the years selected as the basis of the assessment returns, and in red ink the average cropping of the 22 years from 1883-84, while columns, 10, 15 and 22 shew the hypothetical demand by crop rates on these areas. The demand has been arrived at as follows :—

The harvest cropping of each village for the selected period has been divided up by classes or soils, and rates have been devised (Appendix B) for each class or soil, the application of which to the normal cropping (that of the 22 years unless owing to recent changes that of the 5 years is more representative) brings out approximately the settlement harvest demand. These rates will be applied harvest by harvest to the matured cropping of each village by the patwari and the resulting demand will give some indication of the paying capacity of the village at any given harvest. The Deputy Commissioner should see that the instructions for carrying out the above procedure and for keeping the abstract note-books are properly complied with.

Danger scale.

3. It need hardly be said that a danger rate or scale can only be taken as the roughest guide, but when in any village the demand at soil or crop rates is less than two-thirds of the demand of the harvest, the case of that village may be held to need consideration.

4. In the case of villages which the danger scale described in the preceding paragraph shows to need consideration, the tahsildar will first consider the other matters referred to in paragraph 16 (*iii*) of Revenue Circular 31, and will then, if he still thinks it necessary, make suspension proposals in the prescribed form.

General observations regarding suspensions, and realisations of suspended arrears and remissions.

5 (1). In the Gurgáon district an average harvest in insecure tracts is almost unknown, the seasons being nearly always above or below average. From this it follows that the demand assessed (which is

based on an assumed average harvest) will generally be too high or low for any actual harvest. The greatest elasticity of revenue management is, therefore, essential, and the nearer the working of the fixed assessment approximates to a fluctuating assessment, the better it will be.

(2) Generally speaking, all over the district, the kharif is the important harvest, as on it the people depend for their chief food and fodder staples, *bajra* and *chari*. A serious failure of the kharif harvest will, therefore, almost always necessitate liberal suspensions to help the people to face the ensuing scarcity of food and fodder and to allow them to expend all their available resources in sowing as good a rabi as the season permits. A moderate failure of the kharif, however, may sometimes be retrieved by the prospect of a really good rabi, as in 1908, and when this is the case, the people are not as a rule anxious for suspensions.

(3) Suspensions should always be of $\frac{1}{4}$, $\frac{1}{2}$, $\frac{3}{4}$ or of the whole demand, and should generally be either of $\frac{1}{2}$ or of the whole. As far as possible suspension of $\frac{1}{4}$ or $\frac{3}{4}$ of the demand should be avoided. It is extremely difficult to propose any exemplar scale of suspensions which can be of much use, but that suggested in paragraph 40 (*viii*) and 12 (*i*) of revised Revenue Circular 31 seems suitable for this district.

(4) It has not been found advisable to limit the operation of paragraph 23 (*i*) of Revenue Circular 31 in any specified villages, as the combination of leniency of demand with exceptional fertility of soil is not found in this district, but provided that there has not been a succession of bad seasons, there is no objection to collecting at the first good or average harvest even though it directly follows one at which suspensions were granted.

(5). Owing to the variable nature of the seasons it is very difficult to lay down a limit within which suspended revenue may be collected ; and a hard and fast rule is not suitable in this district. Ordinarily 8 annas per rupee of the demand is enough to collect, and, where collections are made at a harvest immediately following one at which suspensions were granted, this limit should rarely be exceeded, but where a good or average harvest has intervened between suspensions and collections there will often be cases (especially at the rabi) where more can be and should be collected. In order, therefore, not to hamper the Deputy Commissioner a limit in the latter case of 16 annas per rupee of the demand is proposed with the proviso that 8 annas will generally be enough to collect at the kharif in villages, where no valuable kharif crops (cotton or cane) are grown.

(6) Experience shews that in this district long cycles of good and bad harvests follow one another. Automatic remissions at the end of 3 years are, therefore, not suitable, as it is quite possible that arrears outstanding for a longer period than 3 years can eventually be collected. No period can be safely fixed, and the Deputy Commissioner must use his own discretion in deciding when to recommend remission.

(7) Remissions under rule 27 (*i*) of revised Revenue Circular 31 should not be granted to (*a*) well-to-do landlords and men of the capitalist and professional classes unless they take rents in cash which have not been realized. In that case it is better to remit for the sake of the tenants. When remissions are proposed tahsildars should report carefully what rents such landlords take, and if they take cash rents, whether they have realized them or not ; (*b*) money-lenders without the exception suggested under (*a*) as their tenants' rents, if not collected in cash or kind when they fall due, are generally entered as debts in their *bahis*.

(8) The people should be consulted freely as to when suspensions are needed and as to how collections can be made. Generally speaking, they are good revenue-payers and do not try to escape their obligations.

STATEMENT A.

MAUZA No. TAHSIL ASSESSMENT CIRCLE CLASS (SECURE OR INSECURE) CLASS

DANGER SCALE CROP RATES.

	Kharif	Rabi	TOTAL.
Chahi.			
Nahri.			
Abi.			
Dahri.			
Superior Barani.			
Khadar.			
Bhur.			

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
		Cultivated area.			Kharif harvest.					Rabi harvest.					TOTAL YEAR.								Revenue.								
					Area of crops.		Revenue.			Area of crops.		Revenue.			Area of crops.				Revenue.				Suspended during the year.		Collected during the year.		Remitted during the year.		Remaining under suspension at the end of the year.		
																Matured.															
Year.	Number of wells in use.	Irrigated.	Unirrigated.	Total.	Sown.	Matured.	Harvest demand.	Incidence of column 8 on column 7.	Demand by crop rates.	Sown.	Matured.	Harvest demand.	Incidence of column 13 on column 12.	Demand by crop rates.	Sown.	Irrigated.	Unirrigated.	Total.	Demand.	Incidence of column 20 on column 19.	Demand by crop rates.	Total cultivated area under mortgage.	Kharif.	Rabi.	Kharif.	Rabi.	Kharif.	Rabi.	Kharif.	Rabi.	Remarks.
Settlement—																															
19 -19 .																															
19 -19 .																															
19 -19 .																															
19 -19 .																															
19 -19 .																															
Average 5 years ...																															

STATEMENT B.

A.—CROP RATES.

(*a*). SCHEDULE OF CROPS.

Crops.
Cane, rice, cotton, til, hemp indigo, wheat, gojra, gochni, spices, tobacco, dhania, orchards, and fruit and vegetables, gardens (excluding carrots, turnips and extra rabi vegetables and melons).
Barley, bejhar, gram and rabi oilseeds.
All other crops.

(*b*). RATES.

	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		KHARIF RATES.						RABI RATES.									
...IL.	Assessment circle.	Class I.			Class III.			Class I.			Class II.			Class III.			Extra rate on kharif and rabi crops of classes I and II irrigated from wells or canals or naturally flooded.
		Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
...	Bangar ...	3 12	3 4	2 8	1 8	1 4	1 0	2 6	2 0	1 10	1 12	1 8	1 4	0 14	0 12	0 10	0 12
	Khadar ...	3 6	2 12	2 0	1 6	1 2	0 12	2 4	1 12	1 4	1 10	1 4	0 14	0 12	0 10	0 8	...
...	Bangar ...	3 0	2 8	2 0	1 4	1 0	0 12	3 0	2 4	1 6	1 12	1 6	0 14	0 14	0 10	0 6	0 10
	Dahar ...	5 0	3 8	2 12	1 12	1 4	1 0	2 8	2 0	1 8	2 0	1 8	1 2	0 14	0 12	0 10	0 12 on naturally flooded only.
ır	Bangar ...	4 0	3 4	2 8	1 8	1 4	1 0	2 4	1 12	1 4	1 8	1 4	1 0	1 0	0 12	0 8	0 8
	Dahar ...	4 12	4 0	3 4	2 2	1 12	1 6	3 0	2 6	1 12	2 0	1 12	1 4	1 4	1 0	0 12	0 12

B.—SOIL RATES.

		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		KHARIF RATES.														
		Chahi.				Dahri.			Abi and superior barani.				Bhud.			
		I	II	III	IV	I	II	III	I	II	III	IV	I	II	III	IV
		Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a	Rs. a.	Rs. a	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
	Chahat khari	2 0	1 8	1 4	1 0	...	...	...	1 6	1 1	0 14	0 11	1 4	0 15	0 12	0 10
	Chahat mitha	2 4	1 12	1 8	...	1 8	1 4	1 0	1 4	1 0	0 13	...	0 14	0 11	0 9	...
	Pahar ...	1 8	1 2	0 14	...	...	...	...	1 2	0 14	0 11	...	0 14	0 10	0 8	...
	Sahibi ...	2 12	2 2	1 10	...	1 10	1 4	1 0	1 6	1 0	0 12	...	1 4	0 15	0 11	...
...	Taoru ...	2 12	2 6	2 0	...	1 12	1 6	1 2	1 8	1 3	1 0	...	1 4	1 0	0 13	...
	Budher ...	4 0	3 4	2 8	...	2 12	2 4	1 12	2 4	1 12	1 4	...	1 8	1 4	1 0	...
	Sahibi ...	1 12	1 6	1 0	...	2 8	2 0	1 8	1 12	1 5	0 14	...	1 0	0 12	0 8	...
	Gurgaon ...	3 0	2 8	1 12	...	3 0	2 8	1 12	1 12	1 6	1 0	...	1 6	1 1	0 12	...
	Bhur ...	2 0	1 8	1 4	...	2 8	2 0	1 10	1 8	1 3	1 0	...	1 1	0 14	0 12	...
	Sohna ...	3 8	2 12	2 0	...	3 4	2 8	1 12	2 2	1 10	1 4	...	1 8	1 2	0 14	...
		[illegible]	2 8	[illegible]	...	2 8	2 0	...	1 8	1 2	...	...	1 4	1 0	...	...

	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
	RABI RATES.														
	Chahi.				Dahri.			Abi and superior barani.				Bhud.			
	I	II	III	IV	I	II	III	I	II	III	IV	I	II	III	IV
	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a	Rs. a.	Rs. a.	Rs. a.	Rs. a	Rs. a.	Rs. a.	Rs. a.	Rs. a.
Chahat khari	6 0	4 8	3 10	2 12	...	...	...	3 4	2 8	2 0	1 8	2 12	2 2	1 12	1 4
Chahat mitha	5 0	4 0	3 0	...	3 0	2 8	2 0	2 8	2 2	1 12	...	2 0	1 12	1 8	...
Pahar ...	4 10	3 8	2 12	...	...	...	...	2 10	2 0	1 8	...	2 4	1 12	1 4	...
Sahibi ...	4 2	3 8	2 12	...	3 4	2 8	2 2	2 8	2 0	1 10	...	2 2	1 12	1 6	...
Taoru ...	2 6	1 12	1 0	...	2 2	1 8	0 14	1 4	1 0	0 9	...	1 2	0 14	0 7	...
Budher ...	2 12	2 4	1 8	...	2 12	2 4	1 8	1 12	1 8	1 0	...	1 6	1 2	0 12	...
Sahibi ...	3 0	2 4	...	...	3 4	2 10	...	2 0	1 12	...	...	1 8	1 4	...	...
Gurgaon ...	3 4	2 10	1 12	...	4 0	3 2	2 0	1 14	1 8	1 0	...	1 8	1 4	0 12	...
Bhur ...	3 2	2 8	1 12	...	3 4	2 10	1 14	1 8	1 4	0 14	...	1 4	1 0	0 11	...
Sohna ...	2 2	1 10	1 2	...	2 8	1 14	1 4	1 12	1 6	0 14	...	1 8	1 2	0 12	...
	3 4	2 4	...	...	3 4	2 4	...	1 14	1 4	...	...	1 8	1 0	...	...

ROHTAK DISTRICT.

MR. E. A. A. JOSEPH (SETTLEMENT OFFICER).

1. The present Settlement, like the last, has been made on the assumption that the proper way of dealing with this precarious tract is to impose a fairly full assessment and to grant relief liberally in bad seasons.

2. The Settlement Officer's notes on each village are bound up in the abstract note-books which are kept in charge of the district kanungo. Subject to what is noted below, the first entry in the new statements in these volumes, the settlement entry, is the foundation of the scheme of suspensions. Columns 10 and 16 show the incidence at which the new *kamil* demand of each harvest falls on the average matured acreage of crops of that harvest for the seven years which were accepted for assessment purposes. Nevertheless this rate, the so-called "normal incidence" is not always a safe guide. It must be remembered that it is the incidence of a new demand on past crops and not the incidence of actual recoveries. A high incidence does not always mean ability to pay a high revenue but may reflect unusually short harvests in the cycle preceding settlement. In deciding whether suspensions are required the Deputy Commissioner has to look mainly to the danger rate. A comparison of the harvest rate with the normal rate is useful for the decision of the question whether revenue under suspension should be recovered. But there are cases in which the so-called normal rate calculated as above approximates so closely to the danger rate that the mere fact that the incidence of the revenue of any particular harvest falls below it would not indicate that suspended revenue could safely be realized. In other cases the approximation of the normal rate to the danger rate may mean that the village is fairly secure and consequently fully assessed.

Again the zamindars have not in all cases selected the instalments best suited to their village, nor are instalments of either 8 and 8, 10 and 6, 6 and 10, 12 and 4 or 4 and 12 annas suited to every case. Some villages have practically no *rabi* crop, but pay in the *rabi* from the proceeds of the *kharif* or other sources. Their case is alluded to again in paragraph 3 below.

3. The "danger rate" is printed at the head of the statement. Ordinarily there is a *kharif* rate and a *rabi* rate; and these rates are usually in considerable excess of the "normal incidence." Sometimes for the reasons given above the latter however approaches the danger rate. In the Bhur Circle of the Jhajjar tahsil, where the instalments do not correspond to the value of the crops grown and the *rabi* revenue is paid from the profits of the *kharif* or from other sources of income, it has been necessary to employ a *kharif* and an annual danger rate, and the annual normal incidence is specially shown. In cases of failure in this circle it is necessary in the *rabi* to consider the cropping of the whole year and in deciding on the measure of relief to be granted in the demand of the year to deduct the amount of the suspensions that may have already been made in the *kharif*. The same method has been applied to one or two villages elsewhere.

The danger rates fixed are shown in Statement A. In no case are there more than 3 harvest rates in one circle, and in most cases only 2 or 1.

4. Taken as a whole the strongest tahsil is Gohana, and the weakest Jhajjar. The estates grow weaker as we proceed south and west. The only secure estates for which no danger rate has been framed are to be found in the old Canal circles of Rohtak and Gohana tahsils, and it must be remembered that alterations in the canal arrangements may make them insecure. Registers have been filed in the tahsils containing by assessment circles each estate under its class of secure or insecure, its normal and danger rates. The Deputy Commissioner can ascertain the characteristics of each village from the Settlement note in the abstract note-books. Maps with insecure estates coloured red have been placed in the Deputy Commissioner's office.

5. The Revenue Assistant should furnish the Deputy Commissioner a week before the beginning of March and October in each year with a report from the tahsildars and his own opinion as to the extent, if any, to which relief is likely to be wanted, and take his preliminary orders as to the lines on which the tahsildars are to make their inspections. Immediately on the close of the *girdawari* he should place before the Deputy Commissioner a statement showing by circles the incidence of the harvest demand on the crops of each village in order that the original orders may, if necessary, be modified. Where the incidence amounts to or exceeds the danger rate, it should be entered in red ink. The tahsildar, without waiting for orders on the statement, will prepare in the ordinary form a suspension statement for each insecure village in which relief appears to be wanted. Should he consider that any village classed as secure stands in need of relief he will report such cases for orders.

6. It must be remembered that the danger rate is only a rough guide. If there has been a succession of bad harvests relief may be wanted before it is reached, while, if previous crops have been unusually good, the danger rate may be reached or exceeded and yet suspension may be unnecessary. But ordinarily the fact that it is reached is sufficient reason for the tahsildar to enquire into the state of the village.

7. The following general considerations bearing upon the conditions of the district may facilitate a decision as to the grant of suspensions in each case,

(i) The prices of each staple that were assumed at Settlement are to be found in the assessment reports. They were not high and it is possible that the lapse of a few years may show that the incidence of the revenue based on them is really low. "High prices profit those that sell." It must be remembered that they are of no value to the zamindars of a *barani* tract, producing only millets and the necessaries of life, unless there is a *surplus* crop. Even if the total crop is short, high prices in wheat, sugar and cotton are of value to the zamindar of the irrigated tracts who sells these commodities, and purchases *bajra, bejhar*, etc.

(ii) In the greater part of the district, the *kharif* is the principal crop. The only exceptions to this rule are in villages with abundant canal irrigation, as the Eastern and Western Nahri circles of Gohana, the Nahri I circle and part of Nahri II circle of Rohtak where the *rabi* crop is equally important and in the Southern Dahri circle of Jhajjar tahsil and a few of the better well villages of the Bhur circle of the same tahsil. (It will consequently be found that with the exceptions named above most villages pay at least 10 annas of their revenue in the *kharif*).

(iii) A failure of the monsoon ordinarily necessitates some relief in the *kharif* in all tracts not specified in (ii) and also in the tracts of the Jhajjar tahsil there mentioned. If the preceding crops have been good the scale of relief laid down in paragraph 561 (I) of the Land Administration Manual is, subject to the remarks made in the beginning of this paragraph, ordinarily applicable, though cases may occur in which there is no objection to the recovery of 25 per cent. of the demand. When however the resources of the people have been weakened by a series of indifferent or bad seasons, more generous measures of relief are often wanted.

(iv) When the adversity of the season is accompanied by a failure of the canal or comes after other bad seasons, relief may be required in the secure canal tracts mentioned in (i).

(v) It must however be remembered that there is a large export of fodder from this district especially from the unirrigated firm-soiled villages of the centre. The fodder of a good year is ordinarily sufficient for the wants of two: and though the grain of the millets may fail in a particular year, the straw may be of value. This must be borne in mind in considering the resources of each village. In sandy villages a failure, especially if accompanied by heavy rains in the early part of the monsoon, often means double or treble waste of seed.

(vi) A failure of the *rabi* crop affects principally (1) those villages of the Southern Dahri circle of the Jhajjar tahsil which grow wheat and barley in the depressions; more often than not the floods fail, and often when they fail labour is too scarce or the sub-soil too brackish to admit of *dhenklis* being sunk; (2) those villages in the Northern Dahri Rausli Chahi and south part of the Bhur circles of the same tahsil which rely on their wells.

These villages will ordinarily require more generous relief than the pure *barani* estates which pay less on the *rabi* than they do.

(vii) Canal villages will not ordinarily require much relief on a failure of the *rabi* crop if—

(a) preceding harvests have been satisfactory;

(b) the canal has enabled them to raise a good area of wheat.

(viii) In connection with relief in the *rabi*, heed should not be lost of the income made since payment of *kharif* by sale of fodder. It should also be remembered that in the Southern Dahri circle of Jhajjar fields not reaped in either harvest by reason of *flood water standing in them*, are exempt from payment of the year's demand.

(ix) Relief where given should, as in the *kharif*, be in multiples of 4 annas per rupee of land revenue.

8. As regards the recovery of suspended revenue attention is invited to paragraph 572 of the Land Administration Manual. Except for the Southern Dahri circle of Jhajjar in some villages of which there are large areas of low-lying grazing ground, and parts of the Bhur circle of the same tahsil which contain large areas of ordinarily unproductive sand hills, the district is now fully cultivated, nor in the present settlement can it, except in the case of fully irrigated canal estates, be considered other than pretty fully assessed. It is however the case, especially after the enforced fallow of a famine, that the produce of a good

year enables the people to pay far more than the demand thereof. The practice should be that, unless the first crop after widespread suspensions is of decided excellence, no collections of arrears should be made with it. Comparison of the actual incidence of the demand on the matured area of the harvest with the normal incidence is a useful guide. But this is subject to the caution given in paragraph 1. The maximum limit of recovery of arrears should be 100 per cent. of the demand of the harvest with which the arrears are being called in.

9. In making recoveries in well villages in the *rabi* it must be remembered that the wells of the district are very deep, largely, and after a bad monsoon mostly, brackish and worked at great expense, generally in bad years on borrowed capital. In such cases the existence of a well often only enables the owner to maintain his family and cattle and leaves no margin. In canal villages the fact that water rates have also to be paid must not be forgotten.

10. Reporting officers should consult the people freely as regards suspensions and recoveries. The Jats, Ahirs and Rors are good revenue payers. The Rajputs and Pathans are mostly bad: but they have often resources in service as well as in agriculture. The Brahmans, Sheikhs and Sayads come midway between these two classes, but their power of resistance is inferior to that of the first class.

11. As regards remissions of suspended revenue attention is invited to paragraph 576 of the Land Administration Manual, and especially to sub-clause (*iii*) of that paragraph as amended by Correction Slip No. 7, dated 7th June 1909.

STATEMENT A.

Danger rates expressed in annas per acre matured.

Tahsil.	Circle.	Circle as known before redistribution of tahsils.	Kharif rates.	Rabi rates.	Remarks.
Gohana ...	Eastern Nahri ...	Gohana Eastern ...	48	48 64	The bulk of this circle is secure.
	Western Nahri ...	Gohana Western ...	40 64	48 72	
	Southern Nahri ...	Rohtak part of Nahri II Circle.	40 48	48 64	
	Mehm	Rohtak Western Circle	36	48	
Rohtak ...	Nahri I	Sampla Nahri I ...	48	80	The bulk of this circle is secure.
	Nahri II	Rohtak Nahri I and part of Nahri II and one village of Sampla Barani.	40 48 54	54 64 80	
	Nahri III	Rohtak part of Nahri II Circle.	40 48	48 64	
	Rajputs	Rohtak Rajputs ...	40	48 64	
	Barani	Rohtak part of Eastern	40	60	
Jhajjar ...	Northern Dahri ...	Sampla Dahri	34	56	
	Southern Dahri ...	Jhajjar Dahri	32 36	64 72	
	Nahri	Sampla Barani except one village and part of Sampla Nahri II.	32 40 48	54 64	
	Barani	Jhajjar Rausli Barani and part of Rohtak Eastern.	40	64	
	Rausli Chahi ...	Jhajjar Rausli Chahi...	36	72	
	Bhur	Jhajjar Bhur	24	28 (annual rate).	

ADDENDUM.

PLEASE add the 3 schemes of "Suspensions and Remissions" attached to the schemes published in Financial Commissioners' Selections No. 48—LXXVII, Part II; and make the necessary additions to the table of contents.

G. F. DEMONTMORENCY,

Junior Secretary to the Financial Commissioners, Punjab.

Tahsil.	Assessment cir	Village.	Classification.	Kharif.	Rabi.	Kharif.	Rabi.	

Note to column 4.—The villages have been placed in three classes :—

(*a*) Secure, *i.e.*, villages in which suspensions will probably be never required.

(*b*) Insecure *i.e.*, villages which can weather one bad harvest, but which will require suspensions if bad harvests succeed one another in close proximity.

(*c*) Very insecure, *i.e.*, villages whose revenue may have to be suspended after one bad harvest.

Note to columns 5-8.—The produce estimates prepared for the assessment reports show that the cash rate per acre of crops (of owner's rent or the Government share) is as a rule almost exactly double on irrigated land of what it is on unirrigated. For the purpose of these columns therefore the irrigated area cropped is multiplied by two and added to the unirrigated area, and the total is divided into the demand to obtain the "barani unit crop parta".

2. The classification of villages in the various circles with the reasons for it is shown in the following table, in which the danger rates are also given. One danger rate has generally been found sufficient for a circle, but in four circles of the Bangar tahsil the conditions are such as to require their sub-division each into two parts, with separate danger rates :—

1	2	3	4	5	6
Tahsil.	Assessment circle.	Classification.	DANGER RATE (BARANI UNIT CROP PARTA PER ACRE CROPPED).		REMARKS.
			Kharif.	Rabi.	
			Rs. A. P.	Rs. A. P.	
Sonepat.	Khadar ...	Secure ...	3 4 0	3 4 0	Protected by wells generally. A few villages insecure. Sailab area unimportant.
	Bangar ...	Do. ...	3 4 0	3 10 0	Protected by the Western Jumna Canal. Villages on the eastern border protected by wells. A few villages insecure.

1	2	3	4	5	6
Tahsil.	Assessment circle.	Classification.	Danger rate (barani unit crop parta per acre cropped). Kharif.	Rabi.	Remarks.
			Rs. A. P.	Rs. A. P.	
Delhi.	Khadar ...	Secure ...	3 0 0	3 8 0	Protected by wells or by river flooding. A few insecure villages.
	Bangar ...	Do. ...	3 0 0	3 8 0	Like Sonepat Bangar.
	Dabar (Chak Pakka).	Very insecure ...	3 0 0	3 4 0	Almost entirely dependent on the rainfall. A few villages secure owing to sufficiency of wells.
	Dabar (Chak Jhil)	Secure ...	...	...	Under fluctuating assessment.
	Kohi ...	Very insecure ...	2 8 0	3 8 0	Entirely dependent on rain.
	Khandrat ...	Secure ...	4 0 0	4 0 0	Protected by Western Jumna Canal to a small extent near Delhi. Generally protected by wells, but a few barani villages are insecure.
	Mauza Delhi ...	Do. ...	...	...	Circumstances are special. Canal, wells and river flooding afford security.
Ballabgarh.	Khadar ...	Very insecure ...	2 8 0 3 0 0	3 0 0 4 0 0	Secure; quite close to the river owing to the floods, but insecure elsewhere: wells are insufficient.
	Bangar ...	Do. ...	3 0 0 4 0 0	3 8 0 4 0 0	Generally insecure as canal and well irrigation is insufficient. A few secure villages.
	Dabar ...	Do. ...	3 0 0 3 8 0	4 0 0 4 8 0	Entirely dependent on rain, but a few villages are secured by bunds.
	Kohi ...	Do. ...	2 4 0 2 8 0	3 0 0 3 8 0	Ditto ditto.
	Khandrat ...	Secure ...	4 0 0	4 0 0	Generally protected by wells. A few villages protected by bunds, but several villages are almost entirely barani.

Note to columns 4-5.—See note to columns 5-8 of table in paragraph 1.

3. To assist the office kanungo in making entries in the abstract village note-book, the patwari will file with the Jinswars a slip showing the harvest statistics in the following form:—

1	2	3	4	5	6	7	8	9
Village.	Harvest.	Area irrigated matured.	Area unirrigated matured.	Area failed.	Total barani units matured.	Land revenue demand.	Barani unit crop parta of the harvest.	Remarks.

The office kanungo after checking will enter up the required columns of the abstract village note-book.

4. For all villages in which the barani unit crop parta tops the danger rate, the office kanungo will prepare Form A (Standing Order No. 30, paragraph 2) and place it before the Tahsildar. The class of the village A, B and C (see note to column 4 of the table in paragraph 1) should be entered in column 3 of the form.

5. Similarly for all villages in which suspended revenue is outstanding and the normal barani unit crop parta is not appreciably exceeded, the office kanungo will prepare Form C and lay it before the Tahsildar.

6. The Tahsildar will submit his recommendations to the Collector through the Assistant Collector, who has inspected the girdawari of the tract in question, and both his recommendations and those of the Assistant Collector should be based on their knowledge of the local conditions and not merely on the statistics of the abstract village note-book.

7. Form B will be prepared only when special occasion arises.

8. The Collector in anticipation of sanction will pass orders for the immediate suspension of the present demand or the collection of the suspended revenue, and subsequent procedure is laid down in the Standing Order No. 30. Both he and the revenue subordinates should bear in mind the following general considerations.

9. The kharif is a fodder crop generally, except where cotton, sugarcane and pepper prevail: suspensions will seldom be necessary except where the crop has been flooded out in the Khadar.

10. The rabi is essentially a food and profit crop: a bad rabi will probably necessitate suspensions varying in degree in all class C villages and possibly in a few class B villages.

11. Ordinarily suspensions should be given of the whole, a half or a quarter of the demand. The simplest way of passing an order is to direct that so many annas per rupee of land revenue will be suspended. For forming a decision as to the amount to be suspended the barani unit incidence (see note to table in paragraph 1) is the statistical guide: if the danger rate is reached, probably half the harvest kist should be suspended, and if the danger rate is appreciably exceeded a full suspension may be necessary.

12. Suspended revenue should be collected in fractions of the *current* demand primarily as gauged by the incidence. Except in special years the collections of suspensions after a kharif harvest ought not to be great. After a good rabi harvest up to double the existing demand can be realised.

13. The Ballabgarh tahsil being generally very precarious, there is often the possibility of famine. It should be remembered that prompt suspension of land revenue will save profuse expenditure in famine relief: at the same time care must be taken not to demoralise the people by excessive leniency, so collections of arrears should be resolute:—

Tahsil	ABSTRACT OF AGRICULTURAL STATISTICS AND REVENUE COLLECTIONS.
Assessment Circle	
Mauza	Land Revenue announced 1909-10 exclusive of gardens assessment ... ... Rs.
	Instalment. *Kharif.* *Rabi.*
	Barani unit crop parta (round)
Classification by Settlement Officers.	Ditto ditto (danger rate) Rs.
	Special assessment on gardens Rs.

REMARKS BY SETTLEMENT OFFICER.

N. B.—(1) The figures omit statistics of areas and revenue relating to gardens specially assessed.

(2) The number of barani units matured in columns 6 and 10 is obtained by doubling the irrigated area matured and adding to it the barani matured area, so column 6 = column 3 × 2 plus column 4. It follows that column 12 = column 11 divided by column 6 and column 17 = column 16 divided by column 10.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Year.		Crop Statistics.								Revenue Statistics.											
		Kharif.				*Rabi.*				*Kharif.*					*Rabi.*						
Kharif.	Rabi.	Area irrigated matured.	Area unirrigated matured.	Area failed.	Total barani units matured.	Area irrigated matured.	Area unirrigated matured.	Area failed.	Total barani units matured.	Land revenue demand.	Barani unit crop parta.	Land revenue suspended.	Land revenue remitted.	Suspended revenue collected.	Land revenue demand.	Barani unit crop parta.	Land revenue suspended.	Land revenue remitted.	Suspended revenue collected.	Total remaining under suspension at the end of agricultural year.	Total cultivated area under mortgage.
Average 5 years of assessment reports.																					
1909	10																				
1910	11																				
1911	12																				
1912	13																				
1913	14																				
1914	15																				
1915	16																				
1916	17																				
1917	18																				
1918	19																				
1919	20																				
1920	21																				
1921	22																				
1922	23																				
1923	24																				
1924	25																				
1925	26																				
1926	27																				
1927	28																				
1928	29																				
1929	30																				
1930	31																				
1931	32																				
1932	33																				
1933	34																				
1934	35																				
1935	36																				
1936	37																				
1937	38																				
1938	39																				

KARNAL DISTRICT.

(MR. A. M. STOW SETTLEMENT OFFICER).

MUCH of the Karnal district is secured against the worst effects of droughts by sufficient irrigation from wells or canals. A scheme for working suspensions and remissions need therefore only take account of the most precarious circles.

The circles which are considered insecure are :—

(1)	The Nardak-Indri circle	Karnal tahsil.
(2)	The Northern Chachra	Thanesar.
(3)	The Southern Chachra	"
(4)	The Naili	Kaithal.
(5)	The Andarwar	"
(6)	The Bangar-Pehowa.	"

The scheme proposed for these circles is based on that prepared by Mr. Kitchin for the Rawalpindi district. At the head of the new statistical form which has been bound up with the village abstract note-books (a copy of which is appended to this note) has been entered the averages of cultivation, irrigation and cropped area for the ten years 1899-1900 to 1908-09. The incidence of the new demand for each harvest on the average matured area of that harvest has been entered in columns 31 and 32 in black ink. This may be regarded as the normal rate. Each village has also been classified as follows :—

A.—Village secure, suspensions ordinarily never needed.

B.—Suspensions ordinarily needed after a series of bad seasons.

C.—Suspensions needed only after two bad harvests.

D.—Village insecure, suspensions needed after single bad harvest.

The letter showing the classification of the village has been entered in red ink at the top of each statement. A danger rate calculated at about twice the normal rate has been devised for the villages falling under classes C and D, and has been entered in columns 31 and 32 under the normal rate.

A separate register of insecure circles has also been prepared for ready reference, apart from the statement in the abstract village note-books.

It has been found impossible, however, to devise a danger rate based on the cropped area which will accurately represent in all cases the necessities of a village in the matter of suspensions and remissions. In the first place villages in fixing a proportion of the demaud payable in each harvest frequently disregard the proportion which the crops of one harvest bears to the total harvested area of the year. A village which harvests two-thirds of an annual crop in the rabi not infrequently elects to pay its revenue in two equal instalments, and it was not thought advisable to bring pressure to bear on the people to induce them to make the payment of their instalments correspond with the proportion of crops harvested in each season. Moreover, in Karnal generally, and specially in the circles regarded as insecure, much of the people's income is derived from sale of young stock or buffaloes or from the profits obtained from the manufacture of ghi. The danger rate based on the matured area cannot possibly take into account this sort of income. The really important features of the scheme are the classification of villages on broad lines, and the short note of a line or two by the Settlement Officer which has been added in the forms of abstract village note-books and the register.

The rest of the district as said above may be considered secure ; but in every circle a few villages are to be found which get no canal irrigation or whose fiscal history has been so disastrous as to necessitate special treatment being given to them. Special note has been made in case of these villages. The use to be made of the danger rate in connection with suspensions of land revenue is explained in paragragh 563 of Land Administration Manual. When the question is one of recovery of arrears, the rate to be referred to is the normal rate (paragraph 575 of the Land Administration Manual). Ordinarily there should be no recovery of arrears in a harvest in which the incidence of the land revenue instalment on matured crops has not fallen below the normal rate. The amount of arrears to be recovered should in no case exceed the amount of the current land revenue instalment, however good the harvest may be.

Insecure estates in Karnal belong to the class in which remission after revenue has been suspended for three years is not, as a rule, necessary (see paragraph 576 of the Land Administration Manual and paragraph 86 of Mr. Douie's Final Settlement Report).

Remission should not be granted to well-to-do landlords and men of the capitalist and professional classes, who take cash-rents, unless it is shown that the rents have not been realized, because remission to the landlord should be accompanied by a remission of rents under section 30 of the Tenancy Act. When remissions are proposed, Tahsildars should report carefully what rents such landlords take, and if they take cash rents, whether they have realized them or not.

With regard to collections, reference may be made to Mr. Douie's remarks in paragraph 86 of the Karnal-Ambala Settlement Report : "There need be no hesitation in letting suspensions run on for longer periods if each harvest is carefully watched, and recoveries made from time to time whenever a good season provides the landowners with a sufficient surplus."

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
	AREA CULTIVATED. رقبہ مزروعہ					AREA OF CROPS. رقبہ اجناس													REVENUE OF KHARIF. مطالبہ خریف					REVENUE OF RABI. مطالبہ ربیع							
						KHARIF. خریف			RABI. ربیع			TOTAL. میزان							Demand. مطالبہ		Collected. مطالبہ وصول شدہ			Demand. مطالبہ		Collected. مطالبہ وصول شدہ					
						Matured. پختہ شدہ			Matured. پختہ شدہ			Matured. پختہ شدہ																			
YEAR.	Total (column No. 8 Milan Raqba). میزان خانہ نمبر ۸ میلان رقبہ	Unirrigated. غیر آبپاش	Irrigated by canals. نہری	Irrigated by wells. چاہی	Number of wells working. تعداد چاہات جاری	Irrigated. آبپاش	Unirrigated. غیر آبپاش	Failed. خرابہ	Irrigated. آبپاش	Unirrigated. غیر آبپاش	Failed. خرابہ	Irrigated. آبپاش	Unirrigated. غیر آبپاش	Failed. خرابہ	Area sold. رقبہ مبیعہ	Area under mortgage. رقبہ مرہونہ	Total demand of fluctuating charges on canal irrigation. غیر مستقل مطالبہ رقبہ آبپاش نہری — Kharif. خریف	Rabi. ربیع	On account of the harvest. بابت فصل حال	On account of previous suspensions. بابت فصل ہائے گذشتہ التواء شدہ	On account of demand for the harvest. بابت فصل حال	On account of previous suspensions. بابت فصل ہائے گذشتہ التواء شدہ	Suspended out of demand for the harvest. بابت فصل حال ملتوی شدہ	On account of the harvest. بابت فصل حال	On account of previous suspensions. بابت فصل ہائے گذشتہ التواء شدہ	On account of demand for the harvest. بابت فصل حال	On account of previous suspensions. بابت فصل ہائے گذشتہ التواء شدہ	Suspended out of the demand for the harvest. معاملہ التواء شدہ بابت فصل حال	Remitted. معاملہ مجرا شدہ	Incidence of demand for the harvest on crop matured. کل مطالبہ کے رو سے پڑتہ فی ایکڑ رقبہ پختہ شدہ پر — Kharif. خریف	Rabi. ربیع
Total of 5 years.																															
Average of 5 years.																															
Total of 5 years.																															
Average of 5 years.																															
Total of 5 years.																															
Average of 5 years.																															
Total of 5 years.																															
Average of 5 years.																															
Total of 5 years.																															
Average of 5 years.																															
Total of 5 years.																															
Average of 5 years.																															

HISSAR DISTRICT, exclusive of the Sirsa tahsil.

(MR. C. A. H. TOWNSEND, SETTLEMENT OFFICER).

1. *Secure and insecure areas.*—In this tract estates, apart from the smalll number placed under fluctuating assessment in Fattehabad tahsil, are divided into two classes, secure and insecure. The rainfall all through it being very uncertain and capricious, and well irrigation being practically non-existent, it is only those States which have a considerable portion of their area protected by irrigation from either the Western Jumna or Sirhind Canals that can be regarded as secure.

The insecure area is, therefore, very large. It comprises—

Bhiwani tahsil.—All the tahsil, including even the Eastern Hariana circle, portion of which is supposed to be irrigated. The canal supply here, however, is peculiarly unsatisfactory, and in no village does the recorded nahri area amount to 33 per cent. of the total cultivated area. Hence no village in this thasil can be regarded as secure.

Hansi tahsil.—The whole of the Barani assessment circle, and the following villages of the Nahri circle, in which the recorded nahri area is less than 33 per cent. of the total cultivated area, or in which, though it exceeds that amount, irrigation is so unsatisfactory that the village cannot be classed as secure:—

Kheri Lochap.	Bas Khurd Bijan.
Bas Azamshahpur.	Siwara.
Bas Akbarpur.	Umra.
Bas Badshahpur.	Sultanpur.

Hissar tahsil.—The whole of the Bagar and Barani assessment circles, and the following villages of the Nahri circle for the same reasons as in the Hansi tahsil:—

Durjanpur.	Mangali Pane Surtia.
Jagan.	Mangali Pane Jhara.
Kajla.	Sarsoud.
Muhabbatpur.	Barwala.
Neoli Kalan.	Kheri.
Shahpur.	Thaska.
Ludas.	Ghaibipur.
Daima.	Kharkhara.

Fattehabad tahsil.—The whole of the Bagar and Barani circles. The following villages of the Nahri circle for the same reasons as in Hansi:—

Khairampur.	Khesa Pathanan.
Sarangpur.	Sirhan.
Hijrawan Khurd.	Dingsara.
Agroha.	Dharni.
Behuna.	Chaubara.
Bhana.	Suniana.
Kirhan.	Sarwarpur.
Hijrawan Kalan.	Bodiwali.
Mirpur.	Dhangar.

Mochiwali.

The whole of the Jungle circle is now protected by irrigation, and may be classed as secure.

In the Nali and Rangoi circles some entire villages and parts of others pay an assessment entirely fixed both on crops and grazing. These must be regarded as insecure. Sirhind Canal irrigation is insignificant in them. Some pay an assessment entirely fluctuating on crops (with them of course the present proposals have no concern) and a fixed assessment on grazing. Generally this last amount is very small, and it is impossible to lay down any guide

from figures as to when, if ever, such small demand should be suspended or remitted. Generally it should be unnecessary. The principles laid down in paragraph 13 of Standing Order No. 30 should be followed. Such estates may be treated as secure.

As regards those villages in all four tahsils which have been classed as secure because they are canal-irrigated, it must be remembered that a change in the present irrigation arrangements may diminish the present supply of water to them and render them insecure. Similarly, villages now classed as insecure may become secure if they become irrigated to any considerable extent in future.

A.—DANGER RATES.

1.—Bhiwani tahsil.

Behal Siwani Bagar.—The whole of the revenue of the circle is paid in the kharif. Rabi cropping is quite exceptional here, and practically unknown. It is only practicable for the more wealthy men. The incidence of the revenue on the average kharif cropping of last 18 years is 9 annas an acre, and this was the figure used in working out the crop rates guide for the assessment of each village. The danger rate here should be 12 annas per matured acre of crop in kharif as in the Bagar circle of Sirsa, to which this circle is much inferior. But prices have of course risen since the Sirsa rate was fixed. The circle is wretchedly poor, and the danger rate must be kept very low.

Amrain Bagar.—Here also the total revenue of the circle is paid in kharif, and rabi cropping is quite exceptional and should be disregarded. The incidence of revenue on the average kharif cropping of the last 18 years is the same as in the Behal Siwani Bagar, 9 annas an acre. The circle is only very slightly superior to the Behal Siwani Bagar, and the danger rate should here also be 12 annas per matured acre of crop in kharif.

Western Hariana.—The revenue assessed here is all payable in kharif. Here rabi cropping must be taken into account and the danger rate should be applied to the total area matured in the kharif and the preceding rabi. Though, if the village has paid arrears either of revenue or taccavi in the rabi, due regard must be paid to this.

On the figures of matured area per year for the last 18 years, the revenue falls at a little more than one rupee per acre of crop. This is a high incidence for such a circle, and the danger rate should not be higher than Re. 1-8-0.

Eastern Hariana.—Three villages in this circle (Sirsa, Phulpura and Rewari) paying a land revenue of Rs. 5,300 pay all their revenue in kharif. But the rabi cropping is often not unimportant in them. They should therefore have a danger rate worked out in the same way as in Western Hariana, the area cropped in the preceding rabi being taken into consideration when the kharif collections are being made, unless arrears of any sort have been recovered then.

This revenue falls at Re. 1-8-0 per matured acre of crop per year in these three villages, on the average of the last 18 years. In these three villages the danger rate should be Rs. 2-4-0 per matured acre of crop per year. This circle has been, in proportion, higher assessed than any other circle of this tahsil, or, indeed, of the tract under settlement.

The remainder of this circle, which pays an annual demand of Rs. 37,205, pays two-thirds of its land revenue in the kharif and one-third in the rabi. This corresponds, roughly to the annual cropping. In these villages, therefore, it is necessary to fix different dange, rates for the kharif and rabi harvests: the latter harvest is more valuable than the formerr The incidence of kharif revenue on the average crops matured in the kharif on the average of. the last 12 years is Re. 1-13-0; of rabi revenue on rabi crops nearly Rs. 3.

The kharif danger rate should be Rs. 2-6-0, and the rabi rates Rs. 3-8-0.

2.—Hansi tahsil.

Barani circle.—There are in this circle 65 villages. Of these, all except one pay their revenue in one instalment with the kharif. The exception, Jatai, pays half in kharif and half in rabi.

The demand of the circle is Rs. 90,060. This falls at Re. 1-0-1 per acre of crops matured in year. The danger rate should be Re. 1-10-0 per matured acre of crop for all villages save Jatai. This should be applied each kharif to the area matured in that harvest and the preceding rabi combined unless recovery of any form of arrears was made in the rabi. In this event probably the kharif figures alone should be considered. It depends on the amount recovered in the rabi. For Jatai the kharif danger rate should be Rs. 2 and the rabi rate Rs. 2-8-0. But as the owners have chosen to pay their revenue in instalments which bear very little proportion to the cropping, ⅚ths of the crops that mature in year ripen in kharif and only ⅙th in rabi; not too much attention should be paid to these danger rates. The figures for both harvests should be considered together, and suspensions should not be given in the rabli merely because the danger rate may be exceeded if the previous kharif has been good.

Nahri circle.—Eight villages of this circle have been classed as insecure, and danger rates must also be worked out for them. They are Kheri Lochap, Bas Azamshahpur, Bas Akbarpur, Bas Badshahpur, Bas Khurd Bijan, Siwara, Umra and Sultanpur.

These villages pay their revenue altogether in the kharif, with the exception of Siwara. It pays half in the kharif and half in the rabi.

It would not be safe to apply these inferior villages the rate per matured acre of crop of the annual demand of the circle on the average matured acreage of the circle, as a whole. Irrigation in them is unsatisfactory and insignificant. It is safer to base proposals on the figures for the Barani circle, allowing for the presence of irrigation, if unsatisfactory. The danger rate in them should be Re. 1-12-0 per matured acre of crop, to be applied as in the Barani circle.

In Siwara the kharif danger rate should be Rs. 2-0-0 and the rabi rate Rs. 2-8-0.

3.—HISSAR TAHSIL.

Bagar circle.—The whole of the revenue of this circle is paid in the kharif. The incidence of the revenue is 13 annas 4 pies on the average matured acreage. The danger rate should be Re. 1-6-0, applied to the cropped area of the kharif and the preceding rabi, unless large collections of arrears were then made. In the latter event the kharif figures alone should be considered.

Barani circle.—Of this circle every village pays its revenue in the kharif. The incidence of the revenue is 15 annas per matured acre of crops. The circle is but little different from the Hansi Barani circle, and the danger rate should be Re. 1-9-0, applied to the cropped area of the kharif and the preceding rabi under the same conditions as in the preceding circle.

Nahri circle.—The following villages of this circle have been classed as insecure, and danger rates must be worked out for them :—

Durjanpur.	Mangali Pane Surtia.
Jagan.	Mangali Pane Jhara.
Kajla.	Sarsoud.
Muhabbatpur.	Barwala.
Neoli Kalan.	Kheri.
Shahpur.	Thaska.
Ludas.	Ghaibipur.
Daima.	Kharkara.

All these villages, save Ludas, Shahpur and Muhabbatpur, pay all their revenue in the kharif. The three mentioned pay half in the kharif and half in the rabi.

The danger rates here should be the same as in the Hansi tahsil, Re. 1-12-0 per matured acre per year in all these villages, save Ludas, Shahpur and Muhabbatpur. In them it should be Re. 1-10-0 for the kharif harvest and Rs. 2-8-0 for the rabi harvest.

4.—FATTEHABAD TAHSIL.

Bagar circle.—Here the incidence of the assessment falls at 11 annas per matured acre of crops on the average of the years of the produce cycle. The danger rate here where all the revenue is paid in the kharif with the exception of one village should be Re. 1-5-0, applied to the cropped area of the kharif and preceding rabi, unless large collections of revenue were then made. In the latter event, the kharif figures alone should be considered.

The one exception noted above, Ban Madauri, has chosen to pay half its revenue in the kharif and half in the rabi. This approximates fairly well to the present cropping in the two harvests. Consequently the danger rate may here also be Re. 1-5-0, the demand for each harvest being applied to the area cropped in that harvest.

Barani circle.—The majority of the villages in this circle have now chosen to pay half their demand in the kharif and half in the rabi. The following 35 villages have, however, elected, as before, to pay their entire demand for the year in the kharif :—

Malaheri.	Gajuwala.
Pokhri.	Pandri.
Inda Chhoi	Jandli Khurd.
Pirthala.	Sabarwas.
Parta.	Khasa.
Bosti.	Bhurpur.
Sanchla.	Nagpur.
Maghanwali.	Chankothi.
Ghotru.	Bhattu Khurd.
Hasinga.	Bhutan Khurd.
Nadhouri.	Chandrawal.
Jandli Kalan.	Kumhariya.
Boda.	Basin.
Namzapur.	Ratta Khera.
Hukmanwali.	Hanspore.
Bharolanwali.	Manackpur.
Nakta.	Munshiwali.

Khari Kheri.

The incidence of the new demand on the average matured acre here is Re. 0-12-7 per acre. The danger rate for those villages in this circle, mentioned above, which pay their entire demand for the year in the kharif should be Rs. 1-7-0 per cropped acre, applied to the cropped area of the kharif and the preceding rabi, under the conditions laid down for the Hansi Barani circle.

For the rest of the villages in this circle which pay their revenue half in kharif and half in rabi, the danger rate should be Re. 1-8-0 for the kharif and Rs. 2-4-0 for the rabi.

Nahri circle.—Those villages which have been classed as insecure in this circle, all pay their revenue once in the year with the kharif harvest, save Hijraon Khurd and Hijraon Kalan, which have elected to pay half with the kharif harvest and half with the rabi.

The incidence of the new demand on the average matured acreage here is 12 annas 8 pies per acre.

In Hijraon Khurd and Hijraon Kalan the kharif danger rate should be Re 1-12-0, and that for the rabi Rs. 2-8-0. For the remainder of the insecure villages of this circle, which pay only once a year, it should be Rs. 2 per acre applied to the area cropped in the kharif and the preceding rabi under the usual conditions.

Rangoi circle.—The insecure villages in this circle are eight in number. Four of these villages—Ayalki, Shehnal, Ahrwan and Majra—pay their land revenue half in the kharif and half in the rabi. The remaining four—Khan Muhammad, Basti Bhiwan, Fattehabad and Bhirrana—pay all their revenue in the kharif.

The incidence of the new demand is 13 annas 4 pies per matured acre of crop.

In the last four villages the danger rates should be Re. 1-12-0 per acre, applied to the area cropped in kharif and preceding rabi.

A danger rate of Rs. 2 may be applied each harvest to the crops matured in the first four villages, as the cropping corresponds fairly well with the instalments payable.

Nali circle.—The incidence of the new revenue per acre of matured crop in the insecure villages is 14 annas. All these villages will pay half their revenue in kharif and half in rabi. This corresponds fairly well to the cropping. The danger rate may be the same for both harvests, Rs. 2 per matured acre.

The danger rates applicable to each village are tabulated in the appendix.

B.—SUSPENSIONS.

5. The assessments now imposed cannot be regarded as severe, save in the Eastern Hariana circle of Bhiwani. But suspensions should be freely given in bad years and recoveries of arrears made with equal freedom in good years.

6. The Deputy Commissioner will know roughly as each harvest goes on what part of the district needs attention with regard to the matters dealt with in these papers. He should arrange either to tour in them himself, or to send the Revenue Assistant or some experienced Extra Assistant Commissioner to visit them.

7. A special statement has been used in this district for some years by the Collector for deciding whether revenue should be suspended or remitted or arrears recovered. A new column has been added—No. 16 "Danger rate." A copy is herewith. It shows also taccavi due under the Agriculturists' Loans Act,—a most important point in this district, and which must be borne in mind by the Collector in deciding how each village is to be treated as regards its land revenue. Arrears of taccavi and arrears of land revenue are of course different things, but if a village is called upon to pay up large arrears of taccavi, it cannot pay the same amount of arrears of land revenue that it would have otherwise.

8. This statement should be filled in at the tahsil each harvest for each insecure village in serial form, the figures for each village being entered when the jinswar for that village reaches the tahsil. Only those insecure villages need be entered which either—

(*i*) pay an instalment of land revenue or taccavi with the harvest in question; or

(*ii*) owe arrears of any sort.

It should generally be unnecessary to enter either (*a*) insecure villages which do not come into either of above categories or (*b*) secure villages. If, however, the Tahsildar thinks that any village of either of these two classes merits attention, he should enter it in the statement. All insecure villages which come into either of above categories should be entered in this statement, even though the danger rate be not reached in them for the harvest in question. The danger rate is only a rough guide, and it is well that the figures for all insecure villages should be seen by the Collector after each harvest.

When the statement for the tahsil is complete the Tahsildar should, after entering his opinion opposite each village, send it to the Revenue Assistant for opinion. It should then go to the Collector for orders. If the latter can find time to decide the question for each tahsil at that tahsil head-quarters, with the Tahsildar and Revenue Assistant sitting beside him, and all necessary records available, so much the better.

9. In deciding how much revenue, if any, should be suspended, the following points should be borne in mind :—

(*a*) It is impossible to lay down any hard-and-fast rule on this matter: mere arithmetical caculations will do more harm than good. But a case certainly for enquiry, and it may be for suspension, is made out when the danger rate is reached in any village.

(*b*) Much the weakest tahsil is Bhiwani, then comes Hissar, then Hansi, then Fattehabad.

(*c*) The kharif crop is the most important in Bhiwani, Hansi and Hissar, though rabi cropping is showing a distinct tendency to increase. In the Bagar circles of Bhiwani rabi cropping is very little. On the other hand, in Fattehabad rabi cropping is, save in the Bagar, generally equal to the kharif cropping ; in the villages near the Ghaggar it is often more important.

(*d*) It may sometimes be necessary to suspend revenue even though the danger rate has not been reached, especially if two bad kharifs follow each other in succession. On the other hand, it does not follow from the mere fact that the danger rate has been exceeded in any village that revenue must be suspended. The previous harvests and general state of the village should be considered. The detailed village inspection notes made at settlement are in the abstract village note-books filed with the sadr kanungo, and they should be consulted in each case. Those note-books also contain the new form of statement sanctioned for this district, which shows the area cropped in the year preceding settlement which were taken as the selected period for assessment purposes. These figures should also be consulted.

(*e*) Once it has been decided that a case for suspension is made out, the scale of relief laid down in paragraph 561 (*i*) of the Land Administration Manual is ordinarily appropriate, subject to what has been already said. For the purposes of that paragraph the " normal " should be taken as that cropped in the years preceding settlement given in the abstract village note-books above referred to.

(*f*) In this district where sole owners, who are frequently absentees of villages, are very common, and cash rents numerous, it has become a practically universal custom to obey the orders given suspending rent with revenue under section 30 of the Tenancy Act. That section is most useful in this district, and use should always be made of it when revenue is suspended or remitted. Hence the interests of the tenants will not be lost sight of. Often the owner of such a village will ask that his revenue be not suspended. If, however, the Collector is satisfied that the tenants cannot pay their rent, he should suspend the revenue despite the owner's protestations.

The working of the section should be carefully watched. Some few owners, generally banias, still collect their cash rents, though their revenue has been suspended, and section 30 of the Tenancy Act has been applied. Should any such case come to light, the landlord should generally be called upon to pay the maximum penalty to which he is liable under paragraph (5) of that section.

The case is different of course where all the tenants pay batai to an absentee non-cultivating owner. If he is well to do, and previous harvests have been good, it will often be unnecessary to suspend revenue to the extent that would have been necessary had the owners been poor cultivators.

(*g*) In a few cases, especially in the Fattehabad tahsil, two villages are held by the same proprietors : they use one village for kharif cropping and one for rabi cropping. The abstract village note-books give information on this point. In such cases the figures for both villages should be considered together.

(*h*) The people should be consulted, especially if any doubt exists. The Ranghars and Pachadas will beg for suspensions when not really necessary. So to a less extent will Hindu Rajputs. Jats, however, and Bishnois, will only ask for suspensions when they are really in distress. They will require them less than Ranghars, Pachadas or Hindu Rajputs.

C.—RECOVERY OF ARREARS.

10. *(a)* The instructions in paragraph 575 of the Land Administration Manual should be borne in mind. No recovery of arrears should be made till the incidence of the land revenue instalment has fallen to or below the normal rate.

(b) The revenue is so light in the greater part of the tract that the concession given by paragraph 572 *(i)* of the Land Administration Manual is generally not necessary; paragraph 572 *(iii)* is more applicable. But if distress has been very deep, and especially if two bad years follow each other in succession, the people should be called upon to pay only a small amount of arrears with their first good harvest.

To the Eastern Hariana circle of Bhiwani, however, which has been, in proportion, higher assessed than the rest of the district, the provisions of paragraph 572 *(i)* are more applicable.

(c) Paragraph 9 *(b)* and *(c)* apply to recovery of arrears as well as to suspensions. It will hardly ever be possible to collect arrears in the rabi in the Bagar circles of Bhiwani.

(d) Where arrears of taccavi and of land revenue are both outstanding in one estate, and arrears of taccavi are recoverable from the great majority of the landowners, arrears of taccavi should first be recovered.

(e) The maximum limit of recovery of arrears of land revenue should be 100 per cent. of the demand of the harvest with which the arrears are called in.

Arrears of taccavi may, in consideration of the lightness of the demand, be taken in addition to above maximum. Moderation, however, should be observed in this. See the end of paragraph 3.

(f) If, however, the arrears of taccavi are considerable and are due from the great majority of the landowners, the total amount to be recovered on account of taccavi and land revenue should as a rule not exceed 100 per cent. of the current demand.

D.—REMISSIONS.

With regard to the recovery of arrears, it must be remembered that in Hissar the period during which arrears have been outstanding is of much less importance than the proportion which the total arrears bear to the annual land revenue of the estate. When the arrears in an estate exceed the sum of twice the annual land revenue the Deputy Commissioner should usually propose the excess over that sum for remission.

Statement to accompany the proposals entered in the scheme for suspension, remission and realization of revenue, sent up with Settlement Officer's No. 427, dated 23rd May 1911.

1	2	3	4	5	6	7	8	9	10
Tahsil.	Circle.	Village.	Normal rate, kharif.	Normal rate, rabi.	Annual normal rate.	Danger rate, kharif.	Danger rate, rabi.	Annual danger rate.	Instruction as to whether the danger rate is to be calculated on— (a) Kharif cropped area alone. (b) Rabi cropped area alone. (c) Kharif cropped area combined with preceding rabi.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Bhiwani ...	Eastern Hariana	Sirsa	...	...	1 8 0	...	...	2 4 0	Rate to be calculated in the kharif on the cropped area of the kharif harvest combined with that of preceding rabi.
		Phulpura	...	...	1 8 0	...	...	2 4 0	Ditto ditto.
		Rewari	...	...	1 8 0	...	...	2 4 0	Ditto ditto.
	...	All the rest of the villages of the circle.	1 13 0	3 0 0	...	2 6 0	3 8 0	...	Rate to be calculated on cropped area of each harvest separately.
	Western Hariana ...	All the villages of the circle ...	...	...	1 0 0	...	...	1 8 0	Rate to be calculated in the kharif on the cropped area of the kharif harvest combined with that of preceding rabi.
	Amrayan Bagar ...	Ditto ditto ...	...	...	0 9 0	...	...	0 12 0	Rate to be calculated in the kharif on the cropped area of the kharif.
	Behal Siwani Bagar...	Ditto ditto ...	...	...	0 9 0	...	...	0 12 0	Ditto ditto.
Hansi	Barani ...	Jatai	1 10 0	1 14 0	...	2 0 0	2 8 0	...	To be applied to the matured area of each harvest separately. But as the instalments are out of proportion to the cropping here too, great weight should not be attached to the danger rates. The figures for the preceding harvest must be considered always.
		All the rest of the villages of the circle.	...	...	1 0 1	...	...	1 10 0	Rate to be calculated in the kharif on the cropped area of the kharif harvest combined with that of preceding rabi.

Statement to accompany the proposals entered in the scheme for suspension, remission and realization of revenue, sent up with Settlement Officer's No. 427, dated 23rd May 1911—continued.

1	2	3	4	5	6	7	8	9	10
Tahsil.	Circle.	Village.	Normal rate, kharif.	Normal rate, rabi.	Annual normal rate.	Danger rate, kharif.	Danger rate, rabi.	Annual danger rate.	Instruction as to whether the danger rate is to be calculated on— (a) Kharif cropped area alone. (b) Rabi cropped area alone. (c) Kharif cropped area combined with preceding rabi.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
		Kheri Lochap							
		Bas Azamshahpur ...							
		Bas Akbarpur							
Hansi—*concld.* ...	Nahri ...	Bas Badshahpur	...	...	1 2 0	...	...	1 12 0	Rate to be calculated in the kharif on the cropped area of the kharif harvest combined with that of preceding rabi.
		Bas Khurd Bijan ...							
		Omra							
		Sultanpur							
		Siwana	1 2 0	1 10 0	...	2 0 0	2 8 0	...	As in Jatai.
	Bagar	All the villages of the circle ...	...	...	0 13 4	...	...	1 6 0	Rate to be calculated in the kharif on the cropped area of the kharif harvest combined with that of preceding rabi.
	Barani... ...	Ditto ditto ...	...	...	0 15 0	...	...	1 9 0	Ditto ditto.
		Durjanpur							
		Jagan							
		Kajla							
		Noali Kalan							
		Dahina							

Hissar ...	Nahri ...	Mangali Surtia ... ; Mangali Jhara ... ... ; Sarsoud ... ... ; Barwala ... ... ; Kheri ... ... ; Thaska ... ... ; Ghaibpur ... ... ; Kharkhara	...	...	1 2 0	...	...	1 12 0	Ditto ditto.
		Ludas ... ... ; Shahpur ... ... ; Muhabbatpur	1 0 0	1 10 0	...	1 10 0	2 8 0	...	As in Jatai.
Fattehabad ...	Bagar ...	Ban Madawi	0 11 0	0 11 0	...	1 5 0	1 5 0	...	Rate to be calculated on cropped area of each harvest separately.
		All the rest of the villages of the circle.	...	...	0 11 0	...	...	1 5 0	Rate to be calculated in the kharif on the cropped area of the kharif harvest combined with that of preceding rabi.
	Barani ...	Mala Heri ... ... ; Pohkari ... ... ; Inda Chhoi ... ... ; Pirthala ... ... ; Parta ... ... ; Bosti ... ... ; Sanchhla ... ... ; Magganwali ... ... ; Ghotru ... ... ; Hasanga ... ... ; Nadhawri	...	...	0 13 0	...	...	1 7 0	Rate to be calculated in the kharif on the cropped area of the kharif harvest combined with that of preceding rabi.

Statement to accompany the proposals entered in the scheme for suspension, remission and realization of revenue, sent up with Settlement Officer's No. 427, dated 23rd May 1911—continued.

1	2	3	4	5	6	7	8	9	10
Tahsil.	Circle.	Village.	Normal rate, kharif.	Normal rate, rabi.	Annual normal rate.	Danger rate, kharif.	Danger rate, rabi	Annual danger rate.	Instruction as to whether the danger rate is to be calculated on— (a) Kharif cropped area alone. (b) Rabi cropped area alone. (c) Kharif cropped area combined with preceding rabi.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
		Jandli Kalan							
		Bhoda							
		Hamzapur							
		Hukmanwali							
		Bharonlanwali							
		Nakta							
		Gajuwala							
		Pandri							
		Jandli Khurd							
		Sabarwas							
		Khasa							
		Bharpur	...	...	0 13 0	...	...	1 7 0	Rate to be calculated in the kharif on the cropped area of the kharif harvest combined with that of preceding rabi.
	Barani—*concld.* ...	Nagpur							
		Chan Kothi							
		Bhatla Khurd							
		Bhotan Khurd							
		Chandrawal							
		Kambarya							

Fattehabad—*contd.*		Basin...							
		Ratta Khera							
		Hanspur							
		Manakpur							
		Munshiwali							
		Khari Kheri							
		All the rest of the villages of the circle.	0 13 0	1 6 0	...	1 8 0	2 4 0	...	As in **Jatai.**
		Hajraon Khurd	1 0 0	1 10 0	...	1 12 0	2 8 0	...	**Ditto.**
		Hajraon Kalan							
		Khairampur	...	...	0 13 0	...	...	2 0 0	**Rate to be calculated in the kharif on the cropped area of the kharif harvest combined with that of preceding rabi.**
		Sarangpur							
		Agroha							
		Bahuna							
		Bhana							
		Kirhan							
		Mirpur							
	Nahri ...	Khasa Pathana							
		Sirhan							
		Dhingsara							
		Dharin							
		Chaubara							
		Sumiyana							
		Sarwarpur							
		Bodiwali							
		Dhangar							
		Mochiwali							

Statement to accompany the proposals entered in the scheme for suspension, remission and realization of revenue, sent up with Settlement Officer's No. 427, dated 23rd May 1911—concluded.

1	2	3	4	5	6	7	8	9	10
Tahsil.	Circle.	Village.	Normal rate, kharif.	Normal rate, rabi.	Annual normal, rate.	Danger rate, kharif.	Danger rate, rabi.	Annual danger rate.	Instruction as to whether the danger rate is to be calculated on— (*a*) Kharif cropped area alone. (*b*) Rabi cropped area alone. (*c*) Kharif cropped area combined with preceding rabi.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
	Rangoi ...	Ayalki	1 6 0	1 6 0	...	2 0 0	2 0 0	...	Rate to be calculated on cropped area of each harvest separately.
		Shahnal							
		Ahrwan							
		Majra							
		Khan Muhammad ...	...	...	0 14 0	...	...	1 12 0	Rate to be calculated in the kharif on the cropped area of the kharif harvest combined with that of preceding rabi.
		Basti Bhiwan							
		Fattehabad							
		Bharrana							
		Rasulpur							
		Zabtawala							
		Kullan							
		Mai Madh							
		Haidarwala							
		Budhanpur							
		Bayanwala							
		Jakkal							
		Talwara							
		Talwari							
		Sadhanwas							

		Marthala							
		Sadhani							
		Bhanwar Thali							
		Mundhalyan							
Fattehabad—concld.		Babbanpur							
		Badalgarh							
		Mehmra							
		Kanwalgarh	1 6 0	1 6 0	...	2 0 0	2 0 0	...	The figures for each harvest to be considered separately. The instalments correspond to the cropping.
		Bara							
	Nali ...	Bhundarwas							
		Kamana							
		Nathwan							
		Ratya							
		Rattangarh							
		Nali							
		Jalalpur							
		Alwalwas							
		Baliyala							
		Nangal							
		Khairpur							
		Kalotha							
		Alika							
		Malwala							
		Palchiyan							
		Muhammadki							
		Khai							
		Nadhuwas							
		Sardarawala							

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ADDENDUM.

PLEASE add the scheme of "Suspensions and Remissions" attached to the schemes published in Financial Commissioners' Selections No. 48—LXXVII, Part II; and make the necessary additions to the table of contents.

G. F. DEMONTMORENCY,

Junior Secretary to the Financial Commissioners, Punjab.

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The demand is not even approximately full, except in the Samrala Dhaia Circles, and is lightest in the Jangal and in the whole of Jagraon tahsil.

Security and insecurity.

II.—The whole district has been classed as secure. In all the Upper Dhaia Circles, including the Powadh and the Jangal, irrigation is ample and secure, but the *barani* sown areas are very occasionally liable to serious contraction. The village of Ghureli in the Jangal has no irrigation, and should be treated generously. In the Lower Dhaia Circles wells are fairly numerous, and never fail to raise good crops; the barani lands do well with a mere sprinkling of rain, but suffer in years of heavy rainfall. This is especially true of the High Bank villages, in which very heavy rains are apt to flood the Bet lands and to wash all strength out of the light Dhaia soils. But even in them serious losses are rare.

Drought in the Bet is almost unknown, and failure to sow is most frequently due to excess of moisture. The three or four villages in the Ludhiana Western Bet east of the railway, where the sluices have been closed, will require watching in years of heavy river floods. Even in normal years they sow little kharif, and a heavy summer flood usually means a good rabi crop.

III.—All Jats, both Hindu and Muhammadan, are good revenue payers. Rajputs who usually have picked lands, pay any demand badly. Gujars meet the normal demand satisfactorily, but have small holdings and feel failures severely.

Suspensions.

IV.—Suspensions of the old demand were almost unknown, even in famine years They are not popular, especially with the lambardars and the money-lending Jats, and are rarely necessary. The following general considerations should be borne in mind:—

(*a*) The failure of a single kharif does not necessitate suspensions. In Jagraon Lower Dhaia and the villages to the west of Ludhiana Lower Dhaia, where the *barani* cropping is almost all rabi every year, suspensions are never necessary for kharif failures.

(*b*) A single bad rabi in the Upland circles is no reason for suspending the demand. But in the Ludhiana and Samrala Bets, where holdings are often small, after a single really bad rabi the necessity for suspensions should be considered.

(*c*) Suspensions should always be a definite fraction of the village demand, generally a half or the whole. Above the High Bank four-anna suspensions are no good to anyone; even in the Bet they are either too much or too little. In the well tracts the wells are owned, not by individuals, but by groups of owners, and almost all the village owners have a share in the irrigated area. Similarly in the Jangal owners with no irrigated land are rare. But in a few Jagraon villages (*e. g.*, Lamma) canal irrigation is received in one patti only, and the other patti or pattis are almost wholly dependent on *barani* land. It may very occasionally be necessary to suspend portion of the demand of one or more pattis.

(*d*) Subject to (*a*) and (*b*) above, the exemplar scale given in paragraph 561 of the Land Administration Manual is suitable.

(*e*) Enquiries as to the necessity of suspensions should be made from the owners generally, not only from the lambardars (whose pachotra is often more than their own demand) nor from the bigger men.

(*f*) The Abstract Village Notebooks contain all the information on which each village was assessed. The Settlement Officer's inspection note was recorded in them.

Collection of suspended revenue.

V.—Arrears should never be collected with kharif in the Jagraon Lower Dhaia, nor in the western villages of the Ludhiana Lower Dhaia, which cultivate on the same system.

It will not usually be wise to collect heavy arrears with kharif in the Ludhiana and Jagraon Bet circles, save in the cane-growing villages and in the villages close to the city which grow charri for sale.

East of the Maler Kotla road considerable arrears can be collected with ease in kharif whenever the cane and cotton crops yield well and prices are high. These crops are grown for sale, and the prices assumed for them at settlement were very low. Immediate advantage is taken of a rise in prices. In the rest of the Ludhiana Dhaia the pulses are the best guide, and in Jagraon and the Jangal jowar. Pulses, when they yield well, are a remunerative crop, and, if accompanied by a good maize crop, are a justification for collecting arrears.

Generally it will be better, outside the cane and cotton tracts, to let the people have the first good kharif to themselves, if the preceding rabi was much below normal and the kharif is not of very decided excellence.

Arrears should be collected freely with the first good rabi in all circles. If the crop is at all above normal, the demand is very light.

Limit of additional collections.

VI.—In the Ludhiana and the Samrala Bets it will usually be unwise with either instalment to collect more than 50 per cent. in excess of the normal demand, but many of the Jagraon Bet villages are strong communities with extensive Dhaia lands, capable of paying with a good rabi double the normal demand.

Where arrears are collected in kharif they should not except in the best cane and cotton villages, and in charri-selling villages, exceed 50 per cent. of the normal demand. In making additional collections it should be borne in mind that the demand is fullest in Samrala, especially the Lower Dhaia. In that tahsil the people of the Dhaia have themselves fixed instalments which approximately saddle each harvest with its fair share of the demand, and there is no necessity to bear too hard on the rabi. It will not be wise to push additional collections in rabi beyond 12 annas in the rupee of normal demand. In the rest of the district additional collections may be made with rabi up to a full harvest demand, and there need be no hesitation, on occasion, in exceeding that limit by 50 per cent. in the Jangal, where matured areas are often in large excess of the normal, and a little timely rain enormously enhances the yields.

Remissions.

VII.—Remissions should not be proposed except in the case of the weakest High Bank and Bet villages where arrears have been long outstanding. The assessment is based on a very lenient estimate of the normal cropped areas, and should prove well below a fair demand even on the averages of a very short period.

J. M. DUNNETT,

Dated 9th November 1911. *Settlement Officer, Ludhiana.*

NOTES BY THE SETTLEMENT OFFICER, LUDHIANA, ON SECURE AND INSECURE AREAS.

I HAVE already in the assessment reports noted on the security of circles. I have now re-examined the statistics and give the more prominent in the attached statement.

Samrala Bet.—During the last 26 years, once the matured area of kharif fell 50 per cent below normal ; on other occasions the matured area was amply sufficient to meet the demand. On the two occasions when the rabi fell more than 25 per cent. below normal the excess over 25 per cent. was slight.

Samrala Lower Dhaia.—In kharif only *moth* is insecure. Kharif variations are not serious. The rabi matured area has been 23 times with 25 per cent. of normal. Once it was slightly more than 50 per cent. in defect. 8·6 per cent. of the cultivated area is irrigated.

Samrala Upper Dhaia.—Forty-seven per cent. of cultivated area irrigated. Kharif has never fallen 25 per cent. below normal and rabi only once (in 1908). A very secure circle. If the yield of one crop is poor another does well.

Ludhiana Eastern Bet.—Kharif never 25 per cent. below normal ; rabi only once, and then the defect was 36 per cent. Seven per cent. irrigated. Moisture always sufficient. Floods rare. Holdings small.

Ludhiana Western Bet.—Neither crop has ever fallen 25 per cent. below normal area. Fifteen per cent. irrigated, but irrigation not well diffused. Assessment lenient. Holdings small. Considerable miscellaneous profits.

Ludhiana Lower Dhaia.—Ten per cent. irrigated, almost all the wells being in the Jat villages back from the High Bank. The light soils of this circle seldom get too little rain. Kharif never 25 per cent. below normal ; rabi twice over 25 per cent. below normal ; but never 50 per cent. The weaker High Bank villages have been lightly assessed, and in the circle generally the old jama, which was collected with ease with practically no suspensions, has been retained.

Ludhiana Upper Dhaia.—Thirty per cent. irrigated (25 per cent. from wells and 5 per cent. from canals). Irrigation in every village. The whole circle is lightly assessed. Kharif only once 25 per cent. below normal ; never as much as 33 per cent. below normal. Once (1907-08,) the barani sowings failed and the matured area fell 36 per cent. below normal; otherwise matured areas have always been within 25 per cent. of normal. A strong and secure circle.

Ludhiana Powadh.—Thirty-seven per cent. irrigated (35 per cent. from wells). Irrigation general. Kharif twice 25 per cent. below normal, but never as much as 35 per cent. below. Kharif barani crops not of high value. Rabi matured area once just over 35 per cent. below normal, and once about 40 per cent. below. Holdings not small. Demand fair.

Ludhiana Jangal.—Twenty-three per cent. irrigated, all from canal and in both harvests. Chak Rohi, owned by the jagirdars, and Ghureli alone get no irrigation. Assessment about a third only of a full demand. Kharif three times fell 25 per cent. below normal, but has never been less than about a half crop. Rabi on five occasions fell more than 25 per cent. below normal and on three occasions was less than a half crop. On one occasion only a third of the normal area matured. Holdings are large and the people well off. The previous demand was paid 10 annas in rabi and 6 annas in kharif : it is now proposed to have equal instalments. Therefore most of the increase with fall on the kharif, which is now a valuable, extensive and secure crop. As far as kharif goes the circle is quite secure. The rabi demand has gone up in the rates of 62½ and 86. In the past, suspensions have been rare and the circle has prospered. In rabi, failures occur only in such years as 1899-1900 and 1901-02, which were abnormal everywhere. It is only in such very exceptional circumstances that suspensions will be required, and I have therefore (section 22 (*v*) of Standing Order No. 30) classed the circle as secure.

Jagraon Bet.—Eight per cent. irrigated. Contains many strong Jat villages. Kharif only once more than 25 per cent. below normal; rabi twice over 25 per cent., but never more than 30 per cent. below normal.

Jagraon Lower Dhaia.—Kharif unimportant save on wells, where secure: rabi never more than 25 per cent. below normal. The light soils of this circle seldom fail, and 10 per cent. are irrigated.

Jagraon Upper Dhaia.—Twenty-two per cent. irrigated (10 per cent. from wells, 12 per cent. from canals). Kharif never less than a two-thirds crop ; rabi never less than 62½ per cent. of normal. A very secure and prosperous circle. As in the Lower Dhaia, miscellaneous profits are high.

Suspensions in the past have not been given save spasmodically in a few Bet and High Bank villages and in the Jangal, where the nature of the demand was misunderstood. Nevertheless, the district has flourished Generally suspensions are not needed after one failure, because irrigation is secure and general, holdings are not small, the people are in the habit of stocking grain, miscellaneous profits are high, credit is good, and the demand is very light. Failures are never so severe as to amount to famine, and the crops that suffer, especially in kharif, are those which contribute least to the payment of the demand. In the Samrala and Ludhiana Bet circles, however, holdings being small a single bad rabi may call for suspensions in the weakest villages. The attached statement compares the demand of each harvest with the half net assets.

LUDHIANA :
The 9th November 1911.

J. M. DUNNETT,
Settlement Officer, Ludhiana

Statement to accompany note on proposed Scheme of Suspensions of Revenue.

1		2	2(a)	3	4	5	6	7	7(a)	8	9	10	11	12	13	14
Tahsil and Circle.		Kharif.						Rabi.						Year.		Remarks.
		Average matured area on which assessed.	Number of harvests 25 per cent. below average.	Lowest recorded matured area.	Value of half net assets.	Demand.	Percentage of column 5 on column 4.	Average matured area.	Number of harvests 25 per cent. below average.	Lowest recorded matured area.	Half net assets.	Demand.	Percentage of column 10 on column 9.	Average Kharaba.	Percentage of half net assets assessed.	
		Acres.		Acres.	Rs.	Rs.		Acres.		Acres.	Rs.	Rs.				
Samrala.	Bet	8,511	3	4,034	30,867	20,515	66½	11,418	2	7,384	43,006	20,515	47¾	10·32	63	
	Lower Dhaia	10,851	1	5,660	25,260	16,999	67⅓	11,486	3	5,425	24,247	16,999	70	13·43	72	
	Upper Dhaia	54,190	...	41,064	2,03,548	1,53 447	75⅔	61,954	1	37,593	2,55,334	1,53,448	60	7·08	76	
Ludhiana.	Eastern Bet	8,633	...	6,468	30,226	23,699	74	16,202	1	10,140	62,977	23,699	38	10·79	50¾	
	Wastern Bet	8,196	...	6,111	36,253	18,355	50	15,588	...	13,550	54,197	18,356	33	10·17	40	
	Lower Dhaia	17,408	...	13,563	56,081	40,510	72½	32,655	2	17,106	1,08,443	40,571	37½	12·69	48¾	
	Upper Dhaia	67,177	1	45,334	2,87,643	1,77,100	62	88,862	1	56,042	4,04,545	1,77,101	44	6·99	50	
	Powadh	12,362	2	8,069	47,622	35,969	75	16,587	2	9,973	71,336	35,970	50	7·27	60	
	Jangal	18,522	3	8,453	61,474	33,290	52	31,380	5	9,543	1,05,225	33,291	31½	18·24	35	
Jagraon.	Bet	7,295	1	4,061	29,535	22,687	76	23,873	2	16,336	66,111	22,688	34	12·49	47	
	Lower Dhaia	7,296	...	6,597	29,250	34,192	116⅓	34,827	...	28,800	1,12,803	34,193	30	7·81	47	
	Upper Dhaia	75,125	2	51,858	2,76,905	1,73,926	62⅔	96,338	2	60,525	4,12,266	1,73,927	42	7·22	50¼	
	Total ...	...	...	...	..	7,50,749	...	...	...	...	...	7,50,758	...	...	...	
	Total demand for the year ...	...	...	...	...	...	...	...	...	...	...	15,01,507				

NOTE.—Columns 2 (a) } i.e., during the last 26 years.
" 7 (a) }
" 5 and 10. I have assumed that my proposals to collect half the annual demand in each harvest will be sanctioned.

J. M. DUNNETT,

ADDENDUM.

PLEASE add the scheme for the "classification of secure and insecure areas, Sialkot District," to the schemes published in Financial Commissioner's Selections No. 48-LXXVII, Part II, and make the necessary additions to the table of contents.

V. CONNOLLY,

Senior Secretary to the Financial Commissioners, Punjab.

few estates. The results have also been modified by the consideration that it is unwise to put the danger rate for rabi much above double the normal harvest incidence."

* * * * * * * * * *

Scheme for the working of suspensions in Sialkot District.

THE Sialkot District is generally speaking a fairly secure tract as the average rainfall varies from 32½ inches at Zafarwal to 24½ inches at Daska. In recent times the district has not been visited by anything that might be described as famine. The spring harvest is the principal harvest and it seldom fails. Unless after a bad kharif it has seldom been necessary to suspend revenue in the rabi. But from time to time suspensions are necessary in a large number of villages, most of which are situated in the following tracts :—

Tahsil.	*Circle.*
Sialkot	Bharari.
Zafarwal	Charwa-Jatatar, the western half.
	Darp-Dosahi.
Pasrur	Pasrur.
	Dokandi.
	Darp.
Raya	Darp.

All these circles are insufficiently protected by irrigation either because an adequate supply of water cannot be found or because the presence of *jillan*, a fine semi-liquid clay, makes well sinking impossible. The central tract consisting of the Bharari, Pasrur and western Charwa-Jatatar is the most insecure part of the district. Its soil is somewhat inferior, and it requires good and timely rainfall. Fortunately the Bharari villages, at any rate, do not rely entirely on agriculture as their vicinity to Sialkot City and cantonment provides opportunities of employment, and the villagers make a good deal by plying carts for hire. The assessment of this circle is very light and the people as a rule are not anxious for suspensions. The Darp circles enjoy good rainfall as a rule : their soil is very fertile and retentive of moisture, but the pitch of the assessment is comparatively high, and when a bad season occurs many villages throughout the tract require relief. The Dokandi circles suffer both from drought and from flooding, and the northern villages are liable to damage from deposits of sand left by the Degh. Here and there in the Bet and Khadar circles, in the Nianda and even in the Charkhri circles of Sialkot and Pasrur there are villages which may require suspensions in times of drought or because of flooding. A general suspension scheme is really of little use in the Sialkot District because if we exclude the Bajwat, the Aik, and Charkhri circles of Daska and the tract lying to the west of the Raya Branch of the Upper Chenab Canal, there is no part of the district which may not require attention in unfavourable seasons. For this reason danger rates have been framed for the Bet Bela of Daska and the Kalar of Raya. Appendix II shows the insecure villages situated in circles which are otherwise secure.

2. The following tour is suggested as a convenient method of inspecting the tract most likely to be affected by a failure of the rains :—

Sialkot, Maharajke, Zafarwal, Dhamtal, Narowal, Kila Sobha Singh, Pasrur, Maloke, Pasrur, Badiana, Sialkot.

Halts should be made at as many of these places as possible in order to permit of circular rides through the surrounding country. Tahsildars and Naib Tahsildars should see every village in which the incidence of the revenue exceeds the danger rate for that harvest, and Form A prescribed in paragraph 10, Standing Order No. 30, should be prepared for all such villages, though the Deputy Commissioner may, if he thinks fit, allow the Revenue Assistant discretion to withhold the forms of strong villages which clearly do not require any relief. Such discretion cannot safely be entrusted to Tahsildars.

3. The revenue is paid in equal instalments in kharif and rabi, but the rabi harvested area greatly exceeds that matured in kharif and the normal incidence for the harvests differs accordingly. It is entered in the Abstract Village Note Books for each village, and will be communicated to all Tahsildars. Separate danger rates have been worked out by circles for each harvest. They are given in Appendix I.

4. The scheme of suspensions contained in paragraph 561 of the Land Administration Manual is suitable as a guide for this district. It should be remembered that the kharif revenue is paid as a rule out of the sugarcane and cotton crops except in the Bharari circle which is noted for its jowar. In doubtful cases a rough calculation should be made of the value of the sugarcane and cotton crops at the prevailing prices. A deduction of 16 per cent. would represent the cost of cultivation. The result should be halved to ascertain the landlord's share. Attention should always be paid to the size of holdings and the financial condition of the village. Information on these points will be found in the village inspection notes. In this district where the level of fertility is good and variations therefrom not very great the size of holdings is generally the most important factor in determining the revenue paying capacity of a village.

5. In making recoveries care should be taken that the sums realized are definite fractions of the demand for one harvest, not of the arrears. Otherwise complicated fractions may arise making the bachh difficult and hopelessly confusing the zamindar who has to pay.

6. In this fertile district where the revenue is only 61 per cent. of Government's theoretical due it is not necessary to delay recovery of arrears beyond the first good harvest succeeding the grant of suspensions. Nor is it necessary to fetter the Deputy Commissioner's discretion with a limit to the amount of arrears that should be realized at one time. As a rule not more than half an instalment should be realized in the harvest following that when suspensions were granted When one harvest has passed it may be possible to recover a whole instalment at once if the harvest is really good and the village concerned is a strong one with large holdings. Where holdings are small it will seldom be wise to recover more than half an instalment at a time.

APPENDIX I.—DANGER RATES.

Tahsil.	Circle.	Danger Rate. Kharif. Rs.	A.	P.	Danger Rate. Rabi. Rs.	A.	P.
Sialkot ...	Bet	4	0	0	3	8	0
	Nianda	4	4	0	4	0	0
	Charkhri	4	0	0	3	8	0
	Bharari	3	0	0	3	0	0
Daska ...	Bet Bela	4	0	0	3	0	0
Zafarwal ...	Charwa-Jatatar	4	8	0	3	8	0
	Dokandi	4	12	0	3	8	0
	Darp-Dosahi	5	0	0	4	0	0
Pasrur ...	Pasrur	3	12	0	3	0	0
	Charkhri	5	0	0	3	0	0
	Dokandi	4	8	0	4	0	0
	Darp	5	0	0	4	0	0
Raya ...	Dokandi	5	8	0	4	0	0
	Kalar	5	0	0	3	8	0
	Khadar	5	0	0	3	8	0
	Darp	6	0	0	4	0	0

APPENDIX II.—List of Insecure Villages.

Tahsil.	Circle.	No. Hadbast.	Name of Village.
Sialkot ...	Bharari ...	...	The whole circle.
	Bet ...	101	Miani Awanan.
		102	Miani Pathanan.
		122	Darya Biddar.
		122 B	Wazidke.
		149	Basir.
		153	Chhanni Gondal.
	Charkhri ...	249	Mand.
		251	Richhara.
		252	Matteke.
		256	Partanwali.
	Nianda ...	427	Kotli Said Mir.
		428	Pindi Hiran.
		430	Palaura Kalan.
		431	Kanpur.
		433	Tilakpur.
		434	Muhaddipur.
		437	Bazpur.
		439	Malagarpur.
		443	Khunjpur.
		447	Rangpur Jattan.
Raya ...	Darp ...		The whole circle.
	Dokandi ...	75	Dhilli.
		76	Datewal.
		79	Chak Chaharke.
		85	Chak Thetharwali.
		91 A	Dulloana.
		96	Thetharwali.
		97	Khara.
		97 A	Chak Umra.
		97 B	Megha.
	Khadar ...	387	Talwandi Sher Khan.
		391	Uddomahta.
		392	Badinpur.
		393	Amra.
		394	Wazirpur Khurd.
		401	Shahaliwal.
		403	Zafarwal Dattan.
		404	Burj.
		405	Kalav.
		408	Dogar Sandhia.
		417	Miadi Malahan.
		420	Surai.
		421	Arazi Ghaziwal.
		423	Arazi Mubarakpur.
		428	Sandrana.
		432	Nangal Wahla.
		437	Kasso Bakhta.
		442	Chak Bathinda.
		460	Miadi Nano.
		462	Sahneke.
		463	Khokharke.
		464	Kakeke.

APPENDIX II.—List of Insecure Villages—*concluded.*

Tahsil.	Circle.	No. Hadbast.	Name of Village.
Pasrur ...	Pasrur ...		The whole circle.
	Dokandi ...		The whole circle.
	Darp ...		The whole circle.
	Charkhri ...	42	Dhandal.
		52	Bhullar.
		80	Chak Randhawa.
		81	Lawera.
		83	Chak Lawera.
		97	Jakkhar.
		98	Metle.
		99	Panwana.
Zafarwal ...	Charwa Jatatar ...		Western half of the circle.
	Darp Dosahi ...		The whole circle.
	Dokandi ...	242	Ratangarh.
		250	Chak Nangal.
		267 & 268	Talwandi Dialpur.
		275	Wadhala.
		282	Sanial.
		297	Sabwal.
		297 A	Marwal.

No. 51-41-H-2, dated Lahore, 28th March 1917.

From—V. Connolly, Esquire, I. C. S., Senior Secretary to the Financial Commissioners, Punjab,

To—The Commissioner, Lahore Division.

With reference to your endorsement No. 90, dated 9th February 1917, forwarding a scheme prepared by the Settlement Officer for the working of suspensions in the Sialkot District, I am directed to say that the Financial Commissioner accepts the scheme but the prescription contained in paragraph 6 of the Settlement Officer's note must be read in the light of the instructions contained in paragraph 572 of the Land Administration Manual.

2. The danger rates have, the Financial Commissioner understands, been framed with special reference to the conditions of the insecure estates. This should be borne in mind when applying them, as the Settlement Officer apparently contemplates they will be applied, to estates not classed as insecure. Subject to this remark the danger rates are approved.

1 FC -100—2-5-17—SGPP Lahore.

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